



Crowe Chizek and Company LLC
Member Horwath International

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
COMPLIANCE EXAMINATION**

(In accordance with the Single Audit Act
and OMB Circular A133)

For the Year Ended June 30, 2007

Performed as Special Assistant
Auditors for the Auditor General,
State of Illinois

STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
FINANCIAL AUDIT AND COMPLIANCE EXAMINATION
(In Accordance with the Single Audit Act and OMB Circular A-133)
For the Year Ended June 30, 2007

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Related Reports Published Under Separate Cover

The Financial Statements for the Year Ended June 30, 2007 for
Southern Illinois University
Housing and Auxiliary Facilities System
Medical Facilities System

Supplementary Financial Information of Southern Illinois
University for the Year Ended June 30, 2007, Including
Compliance with Legislative Audit Commission University
Guidelines 1982 as Amended 1997, and Special Data
Required for University Audits

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Board of Trustees and
Officers of Administration
Fiscal Year 2007**

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SOUTHERN ILLINOIS UNIVERSITY

February 28, 2008

Crowe Chizek and Company LLC
One Mid America Plaza
Post Office Box 3697
Oak Brook, IL 60522-3697

Ladies and Gentlemen:

We are responsible for the identification of, and compliance with, all aspects of laws, regulations, contracts, or grant agreements that could have a material effect on the operations of the University. We are responsible for and have established and maintained an effective system of internal controls over compliance requirements. We have performed an evaluation of the University's compliance with the following assertions during the year ended June 30, 2007. Based on this evaluation, we assert that during the year ended June 30, 2007, the University has materially complied with the assertions below.

- A. The University has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The University has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The University has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. The State revenues and receipts collected by the University are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the University on behalf of the State or held in trust by the University have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

Glenn Poshard
President

Duane Stucky
Senior VP for Financial and Administrative Affairs
and Board Treasurer

Office of the President, Stone Center - Mail Code 6801, 1400 Douglas Drive, Carbondale, Illinois 62901

COMPLIANCE REPORT

SUMMARY

The compliance testing performed during this examination was conducted in accordance with *Government Auditing Standards* and in accordance with the Illinois State Auditing Act.

AUDITORS' REPORTS

The Independent Accountants' Report on State Compliance and on Internal Control Over Compliance does not contain scope limitations, disclaimers, or other significant non-standard language.

SUMMARY OF FINDINGS

<u>Number of Findings</u>	<u>Compliance Report</u>	<u>Financial Report</u>	<u>Prior Compliance Report</u>
Findings	14	0	5
Repeated findings	1	0	1
Prior recommendations implemented or not repeated	4	0	2

Details of Federal and State compliance findings are presented in a separately tabbed report section of this report. Details of Government Auditing Standards findings are issues related to significant deficiencies and material weakness in internal control over financial reporting. We did not note any Government Auditing Standards findings during our testing.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

<u>Item No.</u>	<u>Page</u>	<u>Description</u>
FINDINGS AND QUESTIONED COSTS (FEDERAL COMPLIANCE)		
07-1	12	Inadequate Controls over Spending of Trio Educational Talent Search Funds
07-2	14	Failure to File Disclosure Statement Required by OMB Circular A-21
07-3	16	Inadequate Controls to Ensure Potential Vendors are not Suspended or Debarred from a Federal Award or Contract
07-4	18	Inadequate Controls to Ensure Proper Accounting for Vehicles Purchased with Head Start Program Funds
07-5	20	Failure to Perform Direct Loan Reconciliations
07-6	22	Failure to Follow Requirements for Perkins Loans Under Repayment and Default Status
07-7	24	Inadequate Controls Over Loan Reporting

FINDINGS (FEDERAL COMPLIANCE - Continued)

07-8	26	Inadequate Controls Over FISAP and SEFA Reporting
07-9	29	Inaccurate Pell Reporting

FINDINGS (STATE COMPLIANCE)

07-10	31	Time Sheets are Not Maintained in Compliance with the State Officials and Employees Ethics Act
07-11	33	Failure to Comply with a Provision of the Southern Illinois University Management Act for Release of Student Information
07-12	34	Failure to Report Monthly in Accordance with the Board of Higher Education Act
07-13	36	Inadequate Controls over Property and Equipment
07-14	38	Inadequate Controls over Employees Engaged in Non-University Related Activity

PRIOR FINDINGS NOT REPEATED (FEDERAL COMPLIANCE)

07-15	40	Written Agreements were not in Place with Off-campus Organizations Employing Federal Work Study Students
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PRIOR FINDINGS NOT REPEATED (STATE COMPLIANCE)

07-16	41	Failure to Timely Cancel University Cards and System Data Access Upon Employee Separation
07-17	41	Failure to Follow University Policy for P-Card Purchases
07-18	41	Failure to Comply with a Provision of the Illinois Procurement Code for Contracting

EXIT CONFERENCE

The findings and recommendations appearing in this report were discussed with University personnel at an exit conference on February 7, 2008. Attending were Kim Labonte, OAG Audit Manager, Jim Pandolfi, Partner, Crowe Chizek and Company LLC, John Wysocki, Executive, Crowe Chizek and Company LLC, Chris Mower, Executive, Crowe Chizek and Company LLC, Dave Heth, Director of the Office of Financial Affairs, SIUE, Kevin Bame, Executive Director of Finance, SIUC, Judy Marshall, Director of Accounting Services, SIUC, Karen Stovall, Controller, SIUE, Elizabeth Collier, Assistant Provost for Financial Affairs, SIU School of Medicine, Barry Greenberg, Bursar, SIUE, Sherry McRaven, Acting Director of Internal Audit, SIU and Connie Hess, Assistant Provost, SIU School of Medicine. Responses to the recommendations were provided by Sherry McRaven in a letter dated February 25, 2008.



Crowe Chizek and Company LLC
Member Horwath International

INDEPENDENT ACCOUNTANTS' REPORT ON STATE COMPLIANCE AND
ON INTERNAL CONTROL OVER COMPLIANCE FOR STATE COMPLIANCE PURPOSES

Honorable William G. Holland
Auditor General, State of Illinois
and Board of Trustees
Southern Illinois University

Compliance

As Special Assistant Auditors for the Auditor General, we have examined Southern Illinois University's (the University's) compliance with the requirements listed below, as more fully described in the Audit Guide for Financial Audits and Compliance Attestation Engagements of Illinois State Agencies (Audit Guide) as adopted by the Auditor General, during the year ended June 30, 2007. The management of the University is responsible for compliance with these requirements. Our responsibility is to express an opinion on the University's compliance based on our examination.

- A. The University has obligated, expended, received, and used public funds of the State in accordance with the purpose for which such funds have been appropriated or otherwise authorized by law.
- B. The University has obligated, expended, received, and used public funds of the State in accordance with any limitations, restrictions, conditions or mandatory directions imposed by law upon such obligation, expenditure, receipt or use.
- C. The University has complied, in all material respects, with applicable laws and regulations, including the State uniform accounting system, in its financial and fiscal operations.
- D. The State revenues and receipts collected by the University are in accordance with applicable laws and regulations and the accounting and recordkeeping of such revenues and receipts is fair, accurate and in accordance with law.
- E. Money or negotiable securities or similar assets handled by the University on behalf of the State or held in trust by the University have been properly and legally administered and the accounting and recordkeeping relating thereto is proper, accurate, and in accordance with law.

We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants; the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States; the Illinois State Auditing Act (Act); and the Audit Guide as adopted by the Auditor General pursuant to the Act; and, accordingly, included examining, on a test basis, evidence about the University's compliance with those requirements listed in the first paragraph of this report and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the University's compliance with specified requirements.

In our opinion, the University complied, in all material respects, with the requirements listed in the first paragraph of this report during the year ended June 30, 2007. However, the results of our procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with criteria established by the Audit Guide, issued by the Illinois Office of the Auditor General and which are described in the accompanying schedule of State findings and questioned costs as findings 07-10 through 07-14.

As required by the Audit Guide, immaterial findings relating to instances of noncompliance excluded from this report have been reported in a separate letter to your office.

Internal Control

The management of the University is responsible for establishing and maintaining effective internal control over compliance with the requirements listed in the first paragraph of this report. In planning and performing our examination, we considered the University's internal control over compliance with the requirements listed in the first paragraph of this report in order to determine our examination procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Audit Guide, issued by the Illinois Office of the Auditor General but not for the purpose of expressing an opinion on the effectiveness of the University's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with the requirements listed in the first paragraph of this report on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to comply with the requirements listed in the first paragraph of this report such that there is more than a remote likelihood that noncompliance with a requirement that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider

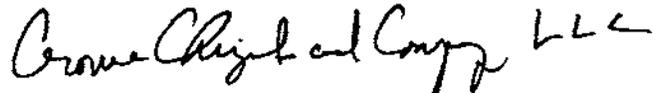
the deficiencies in internal control over compliance described in the accompanying schedule of State findings and questioned costs as findings 07-10 through 07-14 to be significant deficiencies.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a requirement listed in the first paragraph of this report will not be prevented or detected by the entity's internal control. We did not consider any of the deficiencies described in the accompanying schedule of State findings and questioned costs to be material weaknesses.

As required by the Audit Guide, immaterial findings relating to internal control deficiencies excluded from this report have been reported in a separate letter to your office.

The University's response to the findings identified in our examination are described in the accompanying schedule of findings and questioned costs. We did not examine the University's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the Auditor General, the General Assembly, the Legislative Audit Commission, the Governor, the University Board of Trustees, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.


Crowe Chizek and Company LLC

Oak Brook, Illinois
February 28, 2008



Crowe Chizek and Company LLC
Member Horwath International

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR A-133

Honorable William G. Holland
Auditor General, State of Illinois
and Board of Trustees
Southern Illinois University

Compliance

We have audited the compliance of Southern Illinois University (the "University") with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2007. The University's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the University's management. Our responsibility is to express an opinion on the University's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the University's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the University's compliance with those requirements.

In our opinion, the University complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2007. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which

are described in the accompanying schedule of findings and questioned costs as items 07-1, 07-2, 07-3, 07-4, 07-5, 07-6, 07-7, 07-8, and 07-9.

Internal Control Over Compliance

The management of the University is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the University's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance but not for the purpose of expressing an opinion on the effectiveness of the University's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the entity's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies and others that we consider to be material weaknesses.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 07-1, 07-2, 07-3, 07-4, 07-5, 07-6, 07-7, 07-8, and 07-9 to be significant deficiencies.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. Of the significant deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs, we consider items 07-1, 07-3, 07-4, and 07-8 to be material weaknesses.

The University's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the University's response and, accordingly, we express no opinion on it.

Schedule of Expenditures of Federal Awards

We have audited the basic financial statements of the University as of and for the year ended June 30, 2007, and have issued our report thereon dated February 28, 2008. Our audit was performed for the purpose of forming an opinion on the University's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements

and, in our opinion, is fairly stated in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the Auditor General, the General Assembly, the Legislative Audit Commission, the Governor, University Board of Trustees, management, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.


Crowe Chizek and Company LLC

Oak Brook, Illinois
February 28, 2008

STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year ended June 30, 2007

a. Summary of Auditor's Results

Financial Statements

Type of auditors' report issued: *unqualified*

Internal control over financial reporting:

- Material weakness(es) identified? _____ Yes X No
 - Significant deficiencies(s) identified that are not considered to be material weakness(es)? _____ Yes X None reported
 - Noncompliance material to financial statements noted? _____ Yes No
- X

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? X Yes _____ No
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? X Yes _____ None reported

Type of auditors' report issued on compliance for major programs: *unqualified*

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?

 X Yes _____ No

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
<i>Various</i>	<i>Student Financial Aid Cluster</i>
<i>Various</i>	<i>Research & Development Cluster</i>
<i>93.600</i>	<i>Head Start</i>
<i>Various</i>	<i>Trio Cluster</i>

Dollar threshold used to distinguish between type A and type B programs:

\$2,234,218

Auditee qualified as low-risk auditee?

_____ Yes X No

b. Findings Related to the Financial Statements that are Required to be Reported in Accordance with Government Auditing Standards - None

c. Findings and Questioned Costs for Federal Awards - See page 12 -30

Status of Prior Year Findings - See page 40

STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
FINDINGS, RECOMMENDATIONS AND UNIVERSITY RESPONSES - FEDERAL
Year Ended June 30, 2007

07-1 (Inadequate Controls over Spending of Trio Educational Talent Search Funds)

Federal Agency: U.S. Department of Education
CFDA Number: 84.044
Program Name: TRIO Educational Talent Search
Questioned Costs: Unknown

The University did not have adequate controls over expenditures of Trio Educational Talent Search funds.

During our testing, we noted the Edwardsville campus purchased gift cards for various restaurants and entertainment establishments using Trio Talent Search funds. Insufficient documentation was maintained to substantiate that the meals for which the gift cards were purchased were incidental for program activities, and thus an allowable activity of the program. In addition, the gift cards represented an estimate of the cost of the meals rather than the actual costs, which were not known at the time of procurement of the gift cards.

We noted no similar instances at the Carbondale campus.

OMB Circular A-21 requires direct costs of a program to represent charges for actual and not budgeted costs. The Circular also indicates that charges for meals are not allowable unless incurred as incidental costs for program activities. Finally, the Circular states that the costs charged to a program must be reasonable.

University management indicated that the cause of this situation is currently under review.

Purchases of gift cards with TRIO funds and other unsupported expenditures resulted in noncompliance with federal requirements and questioned costs, the dollar amount of which cannot be estimated at this time. (Finding Code No. 07-1)

RECOMMENDATION:

We recommend the University implement controls to ensure federal funds are spent in accordance with federal requirements. We further recommend the University ensure policies and procedures are in place for the use of federal funds, including purchases for only allowable, direct and actual costs and that sufficient documentation be maintained to support allowable expenditures from federal funds.

UNIVERSITY RESPONSE:

Accepted

UNIVERSITY CORRECTIVE ACTION PLAN:

Name of Contact Person:

Nancy Ufert

Corrective Action Plan:

The purchase of gift cards has been banned per directive from the Director of Purchasing on October 8, 2007.

Anticipated Completion Date:

October 8, 2007

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
FINDINGS, RECOMMENDATIONS AND UNIVERSITY RESPONSES - FEDERAL
Year Ended June 30, 2007**

07-2 (Failure to File Disclosure Statement Required by OMB Circular A-21)

Federal Agency: U.S. Department of Health and Human Services
CFDA Number: Various
Program Name: Various Direct and Pass-Through Programs
Questioned Costs: None noted

The University did not file a Disclosure Statement (DS-2) as required by OMB Circular A-21.

The Carbondale campus received approximately \$26.3 million in aggregate sponsored agreements during the fiscal year ended June 30, 2007, when both direct and pass through funding is considered. As a result, the University was required to file a DS-2 form disclosing its cost accounting practices, but failed to do so. The Edwardsville campus did not receive aggregate sponsored agreements totaling \$25 million during the year and therefore was not required to file the DS-2 form.

OMB Circular A-21 states "Educational institutions that received aggregate sponsored agreements totaling \$25 million or more subject to this Circular during their most recently completed fiscal year shall disclose their cost accounting practices by filing a Disclosure Statement (DS-2)..." . Based on inquiries of the U.S. Department of Health and Human Services (the cognizant agency for this purpose), both direct and pass through funding should be considered in determining whether the University is subject to the filing requirements.

University management indicated a DS-2 was not filed because management did not believe the University met the filing requirements. University personnel believed the \$25 million threshold included only direct funding and not pass through funding.

The University failed to comply with a requirement of OMB Circular A-21, resulting in the cognizant agency not receiving information on the University's cost accounting practices. (Finding Code No. 07-2)

RECOMMENDATION:

We recommend the University accumulate and prepare the required DS-2 form to ensure compliance with federal filing requirements.

UNIVERSITY RESPONSE:

Accepted

UNIVERSITY CORRECTIVE ACTION PLAN:

Name of Contact Person:

John Koropchak, Vice Chancellor for Research and Graduate Dean

Corrective Action Plan:

The University will prepare and submit the required DS-2 form to ensure compliance with federal requirements.

Anticipated Completion Date:

Preparation of the form will begin spring 2008; the completed form must then be negotiated with the University's cognizant agency.

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
FINDINGS, RECOMMENDATIONS AND UNIVERSITY RESPONSES – FEDERAL
Year Ended June 30, 2007**

07-3 (Inadequate Controls to Ensure Potential Vendors are not Suspended or Debarred from a Federal Award or Contract)

Federal Agency: Various
CFDA Number: Various
Program Name: Various
Questioned Costs: None noted

The University did not have adequate controls in place to ensure that vendors to which it disburses federal funds have not been suspended or debarred.

When procuring goods or services with federal funds, the Carbondale and Edwardsville campus' did not verify vendors were not suspended or debarred by:

- either checking the Excluded Parties List System (EPLS) maintained by the General Service Administration, or
- obtaining a certification from the vendor stating that they had not been suspended or debarred.

However, we did not note any instances in which the University paid federal funds to a suspended or debarred vendor.

OMB Circular A-110__13 states "Federal awarding agencies and recipients shall comply with the nonprocurement debarment and suspension common rule implementing Executive Orders 12549 and 12689, 'Debarment and Suspension.' This common rule restricts subawards and contracts with certain parties that are debarred, suspended or otherwise excluded from or ineligible for participation in Federal assistance programs or activities."

University management stated that they were not aware of this requirement as it applies to procurement activity. They believed that it only applied to subcontracts for which they were complying.

Without sufficient controls in place, the University may unknowingly contract with parties who have been debarred or suspended in violation of federal law. (Finding Code No. 07-3)

RECOMMENDATION:

We recommend that controls be put in place to ensure compliance with the suspension and debarment requirements. These controls may include, but may not be limited to, training purchasing department personnel in the use of the EPLS, developing a system application to compare the vendor database with the EPLS, or requiring vendors to certify that they have not been suspended or debarred.

UNIVERSITY RESPONSE:

Accepted

UNIVERSITY CORRECTIVE ACTION PLAN:

Name of Contact Person:

Nancy Ufert for SIUE, Debbie Abell for SIUC, Karen Torricelli for SoM

Corrective Action Plan:

The Purchasing Departments will require vendors to certify that they have not been suspended or debarred by adding language to the Contract Certification document upon approval by Legal Counsel.

Anticipated Completion Date:

Spring 2008

STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
FINDINGS, RECOMMENDATIONS AND UNIVERSITY RESPONSES - FEDERAL
Year Ended June 30, 2007

07-4 (Inadequate Controls to Ensure Proper Accounting for Vehicles Purchased with Head Start Program Funds)

Federal Agency: U.S. Department of Health and Human Services
CFDA Number: 93.600
Program Name: Head Start
Questioned Costs: None noted

The University did not properly account for the acquisition of vehicles for the Head Start Program.

During our examination, we noted the following problems with the acquisition of vehicles at the Edwardsville campus:

- The cost of acquiring five vehicles (three 2004 Taurus' transferred from the University's existing assets and two 2007 Dodge Grand Caravan's purchased new for the program) by the Head Start Program, totaling \$64,007 was incorrectly recorded as Transportation Expense rather than Equipment.
- As a result of the miscoding noted above, the vehicles were omitted from the list of federally funded equipment provided to the auditors.

No similar instances were noted in our testing at the Carbondale campus.

OMB Circular A-110 Section 34 requires that equipment records be accurately maintained and include the source of the equipment including the award number and information from which one can calculate the percentage of Federal participation in the cost of the equipment.

University management indicated that the transfer of vehicles between units happens infrequently. Further, the transferring unit used an incorrect transfer form which resulted in an incorrect object code being assigned to the vehicles.

The improper coding of the vehicle purchases resulted in the inability of the University to track equipment purchased with federal funds in accordance with federal regulations. Furthermore, improper coding could result in inaccurate reporting of grant expenditures. (Finding Code No. 07-4)

RECOMMENDATION:

We recommend the University strengthen controls for the recording of vehicle purchases and transfers related to the Head Start Program.

UNIVERSITY RESPONSE:

Accepted

UNIVERSITY CORRECTIVE ACTION PLAN:

Name of Contact Person:

Jo Barnes

Corrective Action Plan:

Campus Administrators are in the process of reviewing the current process of purchasing vehicles with Grants funds. In the interim, we have prohibited the purchase of vehicles with Grant funds. Strengthened controls will be in place by the end of the current fiscal year.

Anticipated Completion Date:

June 30, 2008

STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
FINDINGS, RECOMMENDATIONS AND UNIVERSITY RESPONSES - FEDERAL
Year Ended June 30, 2007

07-5 (Failure to Perform Direct Loan Reconciliations)

Federal Agency: Department of Education
Program Name: Federal Direct Loan Program
CFDA #: 84.268
Questioned Costs: None

A reconciliation of direct loans with the Direct Loan School Account Statement (DLSAS) was not performed by the University on a monthly basis.

The Edwardsville Campus is using the 30-Day Warning Report as its monthly reconciliation with DLSAS.

Per the Direct Loan School Guide, the University is required to reconcile the information on the DLSAS data report to its internal records on a monthly basis. The Department of Education defines the reconciliation as the process by which the Direct Loan cash balance reported by the Loan Origination Center (LOC) is reviewed and compared with the University's internal records on a monthly basis by the school. The 30-Day Warning Report is a tool that may be used to reconcile Direct Loan information from the University's Direct Loan System and the University's business office to the Loan Detail section only of the DLSAS. It is not a tool that may be used to reconcile the Cash Summary and/or Cash Detail sections of the DLSAS. This finding was not noted at the Carbondale Campus.

Based on discussion, University personnel responded that the Office of Student Financial Aid had staffing to reconcile annually but not monthly.

Failure to perform reconciliations of direct loans on a monthly basis may result in unreconciled balances not being timely investigated for proper disposition. (Finding Code No. 07-05)

RECOMMENDATION:

We recommend that the University complete the direct loan reconciliation on a monthly basis.

UNIVERSITY RESPONSE:

Accepted

UNIVERSITY CORRECTIVE ACTION PLAN:

Name of Contact Person:

Sharon Berry

Corrective Action Plan:

The department is in the process of hiring a staff member, which will allow time for other staff to complete monthly reconciliations of the DLSAS data report.

Anticipated Completion Date:

June 30, 2008

STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
FINDINGS, RECOMMENDATIONS AND UNIVERSITY RESPONSES – FEDERAL
Year Ended June 30, 2007

07-6 (Failure to Follow Requirements for Perkins Loans Under Repayment and Default Status)

Federal Agency: Department of Education
Program Name: Federal Perkins Loan Program
CFDA #: 84.038
Questioned Costs: None

The University did not contact students in the repayment status in the required timeframe.

During our review of the files of students under repayment and default status for the Perkins Loan Program at the Edwardsville Campus we noted the following items:

- 2 of 30 (7%), 2 of 30 (7%) and 1 of 30 (3%) students under repayment status were not contacted during the 90-day grace period, the 150-day grace period and the 240-day grace period, respectively.

The Code of Federal Regulations (34 CFR 674.42(c)) requires the University to contact the borrower during the initial and post deferment grace periods. The Code requires the University to contact the borrower at 90, 150, and 240 days after the commencement of any grace period.

- 1 of 10 (10%) students under default status was not notified during the required timeframes.

The Code of Federal Regulations (34 CFR 674.43 (b) and (c)) requires the University to send a first overdue notice within 15 days after the due date for a payment if the University has not received (i) A payment; (ii) A request for deferment; or (iii) A request for postponement or for cancellation. If the borrower does not satisfactorily respond to the first overdue notice, the University shall continue to contact the borrower, as described in the Code, until the borrower makes satisfactory repayment arrangements or demonstrates entitlement to deferment, postponement, or cancellation.

University management indicated that there was a misunderstanding in determining the effective date for the start of the initial grace period when students enroll in future terms and subsequently withdraw without attending.

The University may not be collecting all of the funds that it could if the procedures outlined by the Code of Federal Regulations are not followed. (Finding Code No. 07-06)

RECOMMENDATION:

We recommend the University establish a policy to keep a record of contact with borrowers during the grace period. Although the Code of Federal Regulation does not specify the method of documentation, it is the responsibility of the University to provide proof of compliance.

UNIVERSITY RESPONSE:

Accepted

UNIVERSITY CORRECTIVE ACTION PLAN:

Name of Contact Person:

Cathy Foland

Corrective Action Plan:

Improve communication with our processor concerning the starting date of the initial grace period.

Anticipated Completion Date:

February 1, 2008

STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
FINDINGS, RECOMMENDATIONS AND UNIVERSITY RESPONSES - FEDERAL
Year Ended June 30, 2007

07-7 (Inadequate Controls Over Loan Reporting)

Federal Agency: Department of Education
Program Name: Federal Direct Loan Program
CFDA #: 84.268
Questioned Costs: None

The University did not ensure timely and accurate reporting of information to the National Student Clearinghouse (NSC) for the Direct Loan Program.

During our review of the student status changes reported to the National Student Loan Data System (NSLDS) by the Carbondale Campus, 15 of 66 (23%) students tested that were labeled as withdrawn or graduated per University records did not agree with NSLDS records. We noted that the University reports student status changes to the NSC, after which the NSC submits the information to NSLDS.

The NSLDS enrollment reporting guide requires the University to report enrollment information to NSLDS whenever the student's attendance pattern changes. These changes include reduction or increases in the attendance levels, withdrawals, graduation, or approved leaves-of-absence. It is the school's responsibility, as a participant of Title IV aid programs, to monitor and report these changes to NSLDS on the next available submission after being alerted to the changes.

According to University officials, three of the exceptions resulted from an error in reporting students as graduated and the remaining exceptions were a result of late notification of the Registrar's Office of withdrawals and the resulting backdating of withdrawal dates.

A student's enrollment status determines eligibility for Title IV funds, in-school status, deferment, grace periods, repayments and the government's payment of interest subsidies. Providing accurate information to NSLDS is critical for effective administration of the Title IV student loan programs. (Finding Code No. 07-7)

RECOMMENDATION:

We recommend the University enhance both electronic and manual procedures to monitor enrollment changes to ensure that NSLDS reporting complies with Federal regulations.

UNIVERSITY RESPONSE:

Accepted

UNIVERSITY CORRECTIVE ACTION PLAN:

Name of Contact Person:

Victoria Valle, Assistant Vice Chancellor

Corrective Action Plan:

University academic Deans have been notified by the Assistant Vice Chancellor, in the presence of the Provost and Vice Chancellor, that backdated withdrawals should be approved only in rare instances where documented unusual circumstances warrant such action. Reducing the number of backdated withdrawals will reduce the occurrence of late submissions to NSC.

In addition, backdated withdrawals will require the Provost and Vice Chancellor's approval prior to any changes

Anticipated Completion Date:

Immediate

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
FINDINGS, RECOMMENDATIONS AND UNIVERSITY RESPONSES - FEDERAL
Year Ended June 30, 2007**

07-8 (Inadequate Controls Over FISAP and SEFA Reporting)

Federal Agency: Department of Education
Program Name: Federal Work Study Program
CFDA #: 84.003

Federal Agency: Department of Education
Program Name: Federal Supplemental Education Opportunity Grant
CFDA #: 84.007

Federal Agency: Department of Education
Program Name: Federal Perkins Loan Program
CFDA #: 84.038

Federal Agency: Department of Education
Program Name: Federal Pell Grant Program
CFDA #: 84.063

Federal Agency: Department of Education
Program Name: Federal Direct Loan Program
CFDA #: 84.268

Federal Agency: Department of Education
Program Name: Academic Competitiveness Grant
CFDA #: 84.375

Federal Agency: Department of Education
Program Name: National Science and Mathematics Access to Retain Talent Grant
CFDA #: 84.376

Questioned Costs: None

The University did not have adequate controls in place over the Fiscal Operations Report and Application to Participate (FISAP) and the Schedule of Federal Expenditures (SEFA).

During our review of the FISAP and the SEFA reports at the Edwardsville Campus, we noted the following:

- ♦ There was no supervisory review performed on the FISAP report to ensure completeness and accuracy. The FISAP is prepared by the Director of Student Financial Aid and no independent review is performed on the report prior to submission to the U.S. Department of Education. During testing of the FY 2007 FISAP, we noted the following items to have been erroneously entered:

- Total number of borrowers not in repayment status was 297. 180 was reported on the FISAP.
- Nonfederal share of Federal Supplemental Education Opportunity Grant (FSEOG) was erroneously entered under cash outlay contributed instead of other designated resources.
- On the funds spent on Federal Work Study (FWS) federal share, the federal share paid was reported as \$169,930 instead of \$156,342 as indicated in the support. The error resulted in incorrect expended and unexpended FWS authorization amounts.

These items were subsequently corrected by the Director of Student Financial Aid upon notification.

- ♦ Two (2) new federal student grants from the Department of Education were not included in the FY2007 SEFA. The Academic Competitiveness Grant (CFDA# 84.375) with expenditures of \$173,677 and the National Science and Mathematics Access to Retain Talent (SMART) Grant (CFDA#84.376) with expenditures of \$144,000 were new grants received by the University during the Award Year 2006-2007.

No similar exceptions were noted at the Carbondale Campus.

Circular A-133 §___.310 requires the University to prepare a schedule of expenditures of federal awards that includes total Federal awards expended for each individual Federal program. Proper internal controls dictate the review of reports including the FISAP and SEFA for accuracy by someone other than the preparer.

University management indicated that the issues related to FISAP reporting were due to clerical error. Further, the SEFA issues were attributed to miscommunication between University departments.

Information contained in both FISAP and SEFA reports are relied upon by federal agencies in determining future funding for and compliance with federal regulations by the University. Incomplete and inaccurate reports cannot be relied upon. (Finding Code No. 07-8)

RECOMMENDATION:

We recommend that the reports be properly reviewed to ensure their completeness and accuracy.

UNIVERSITY RESPONSE:

Accepted

UNIVERSITY CORRECTIVE ACTION PLAN:

Name of Contact Person:

Sharon Berry

Corrective Action Plan:

FISAP and SEFA reports will be submitted to the SIUE Office of Research and Projects for review before filing.

Anticipated Completion Date:

The next submission deadline, September 30, 2008

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
FINDINGS, RECOMMENDATIONS AND UNIVERSITY RESPONSES - FEDERAL
Year Ended June 30, 2007**

07-9 (Inaccurate Pell Reporting)

Federal Agency: Department of Education
Program Name: Federal Pell Grant Program
CFDA #: 84.063

Questioned Costs: None

The University did not correctly report Cost of Attendance data for Pell recipients.

During our testing of Pell Payment Data Origination records at the Edwardsville Campus, we noted that the Cost of Attendance information in University records for 28 out of 28 (100%) Pell recipients did not agree with the Cost of Attendance reported on the Common Origination and Disbursement (COD) as indicated on the COD website.

We did not note any similar instances at the Carbondale Campus.

The March 2007 OMB A-133 Compliance Supplement requires that schools participating in the U.S. Department of Education's (Department) Pell Grant program submit Pell payment origination and disbursements records to the Department through COD. The 2006-2007 COD Technical Reference identifies Cost of Attendance as a required origination data record element. In addition, the 2006-2007 Federal Student Aid (FSA) Handbook states that "The cost of attendance used for Pell Grants is always the full-year costs for a full-time student." It further states that "The types of costs included in the Pell budget are the same as those for the other FSA programs; however, Pell costs are always based on the costs for a full-time student for a full academic year."

According to University officials, the Cost of Attendance being reported to COD consisted of tuition and fees, room and board, and books and supplies but did not include transportation and personal expenses. Management was not aware that these costs needed to be included.

COD provides for a single record of payment origination and disbursement for Pell and Direct Loan programs. Information stored on COD is relied upon by the Department, schools and vendors in disbursing and reconciling funds. (Finding Code No. 07-9)

RECOMMENDATION:

We recommend that the University ensure the accuracy of Pell Payment Data reported to COD.

UNIVERSITY RESPONSE:

Accepted

UNIVERSITY CORRECTIVE ACTION PLAN:

Name of Contact Person:

Sharon Berry

Corrective Action Plan:

Revise Cost of Attendance information in Pell Payment Data reports submitted to COD.

Anticipated Completion Date:

February 1, 2008

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
FINDINGS, RECOMMENDATIONS AND UNIVERSITY RESPONSES - STATE
Year Ended June 30, 2007**

07-10 (Time Sheets are Not Maintained in Compliance with the State Officials and Employees Ethics Act)

The University does not have a policy that requires all employees to periodically submit time sheets documenting the time spent each day on official University business to the nearest quarter hour as required by the State Officials and Employees Ethics Act (Act).

The Act required the Illinois Board of Higher Education (IBHE), with respect to State employees of public universities, to adopt and implement personnel policies. The IBHE adopted personnel policies for public universities on February 1, 2004, in accordance with the Act. However, the University has not incorporated IBHE policies into the University's policies.

We noted that the University's salaried employees did not maintain timesheets in compliance with the Act. Employees' vacation and sick leave is tracked monthly using reports which are filled out by each department's Fiscal Agent. The process is effectively a "negative" timekeeping system whereby the employee is assumed to be working unless noted otherwise. No time sheets documenting the time spent each day on official State business to the nearest quarter hour are maintained for the majority of the University's employees. The employees documenting time to the nearest quarter hour were only Civil Service bi-weekly paid employees and student employees, who record their time on time sheets.

The Act (5 ILCS 430/5-5(c)) states, "The policies shall require State employees to periodically submit time sheets documenting the time spent each day on official State business to the nearest quarter hour."

According to University personnel a plan for the policy change was developed in April 2007 for all employees except faculty to periodically submit time sheets documenting the time spent each day on official University business to the nearest quarter hour with a target date of implementation on July 1, 2007; however, at this time full implementation is not expected until fiscal year 2008.

Failure to require appropriate time sheets from its employees constitutes noncompliance with State law. (Finding Code No. 07-10, 06-4, 05-1)

RECOMMENDATION:

We recommend the University amend its policies to require all employees to submit time sheets in compliance with the Act.

UNIVERSITY RESPONSE:

Prior to July 1, 2007, the University relied on the advice given by the Office of Executive Inspector General ("OEIG") in FY 04 related to the interpretation of Section 5-5 of the State Officials and Employees Ethics Act ("Act"). Specifically, the OEIG through its then Executive Inspector General stated that the negative time keeping procedure utilized by the University complied with the time keeping requirements of Section 5-5 of the Act. The University believed that it could reasonably rely on the interpretation and advice of the entity responsible for enforcement of the Act.

Notwithstanding this advice, and given recent findings and recommendations of the Illinois Auditor General, Southern Illinois University began requiring administrative/professional and exempt civil service employees to submit time sheets documenting the time spent each day on official State business to the nearest quarter hour. This requirement has been in place since July 2007. All employees who are classified as Administrative/Professional or exempt civil service employees, including the President and Chancellors and their administrative officials and staff are maintaining the required time sheets. At this time, the University has not required faculty to maintain such time sheets. Further non-exempt civil service and other employees maintained time sheets prior to the adoption of the Act because they are paid on an "hourly" basis.

The University is exploring the legal and institutional implications of expanding this new procedure to the faculty and it is expected that a final decision will be made in FY 08.

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
FINDINGS, RECOMMENDATIONS AND UNIVERSITY RESPONSES - STATE
Year Ended June 30, 2007**

07-11 (Failure to Comply with a Provision of the Southern Illinois University Management Act for Release of Student Information)

The University violated the Southern Illinois University Management Act (Act) upon the release of certain student information to a financial institution.

In August 2006, a financial institution made a request for the names and addresses of all students registered for the fall 2006 semester at the Carbondale campus under the Freedom of Information Act. All registered student's names, addresses and class, including students under 21 years of age, were provided to the financial institution in violation of the Southern Illinois Management Act.

The Act (110 ILCS 520/16) states "University may not provide a student's name, address, telephone number, social security number, e-mail address, or other personal identifying information to a business organization or financial institution that issues credit or debit cards, unless the student is 21 years of age or older."

Management stated that it was their belief that the information was required to be released based on its interpretation of the provisions of the Freedom of Information Act. However, the Freedom of Information Act (5 ILCS 140/7 (1)(a)) exempts from disclosure information specifically prohibited from disclosure by Federal or State law.

Release of information for students less than 21 years of age constitutes noncompliance with State law. (Finding Code No. 07-11)

RECOMMENDATION:

We recommend the University establish controls in order to ensure that student information outlined in the Act is not released.

UNIVERSITY RESPONSE:

Implemented

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
FINDINGS, RECOMMENDATIONS AND UNIVERSITY RESPONSES - STATE
Year Ended June 30, 2007**

07-12 (Failure to Report Monthly in Accordance with the Board of Higher Education Act)

The University did not report monthly as required by the Board of Higher Education Act (Act).

The Carbondale campus did not submit the required reports to the Department of Human Rights and the Attorney General for 4 adjudicated cases in which there was a finding of racial, ethnic or religious intimidation or harassment. We noted no instances of these required reports not being submitted for the Edwardsville campus.

The Act (110 ILCS 205/9.21) requires the University to report monthly to the Department of Human Rights and the Attorney General on each adjudicated case in which a finding of racial, ethnic or religious intimidation or sexual harassment is made in a grievance, affirmative action or other proceeding established by the University to investigate and determine allegations of racial, ethnic or religious intimidation and sexual harassment.

Management stated that the failure to file the required reports was due to oversight.

Failure to report monthly to the Department of Human Rights and the Attorney General constitutes noncompliance with State law. (Finding Code No. 07-12)

RECOMMENDATION:

We recommend the University establish controls to ensure reports are filed as required by the Act.

UNIVERSITY RESPONSE:

The Board of Higher Education Act, 110 ILCS 205/et seq., requires the Illinois Board of Higher Education ("IBHE") to monitor, budget, evaluate, and report to the General Assembly programs to improve human relations. As part of that statute, the IBHE is also required to take other actions, such as requiring each public institution of higher education to report monthly to the Illinois Department of Human Rights ("IDHR") and the Attorney General on each adjudicated case in which a finding of "racial, ethnic, or religious intimidation or sexual harassment made in a grievance, affirmative action, or other proceeding established by that Institution to investigate and determine allegations of racial, ethnic or religious intimidation and sexual harassment." See 110 ILCS 205/9.21.

The statute does not place any requirements on institutions of higher education rather the IBHE is charged with monitoring, budgeting and evaluating human relations programs. IBHE has not imposed a monthly reporting requirement but does have various mechanisms to monitor, budget and evaluate institutions of higher education. The University maintains a record of adjudicated matters of the type contemplated by the Act, and subject to confidentiality, privilege, and related limitations, is willing to provide this information.

Moreover, IDHR has not promulgated any rules or regulations requiring submission of materials and provided no guidance regarding the implementation of this provision or concerning the definition of critical terms such as "adjudicated cases". Furthermore, no requests for monthly reporting have been made by either the Attorney General, IBHE, or IDHR. Therefore, an audit finding against the University for failing to report in accordance with the Board of Higher Education Act is inappropriate.

Finally, the Illinois Freedom of Information Act ("FOIA") provides each citizen with the right to submit inquiries related to public documents. The University has established procedures to comply with FOIA and would provide any information which is not exempt from disclosure pursuant to the FOIA upon receipt of an appropriate request.

AUDITOR'S COMMENT:

The intent of this provision of the Board of Higher Education Act is to require each public institution of higher education to report monthly to the Illinois Department of Human Rights and the Attorney General on each adjudicated case as described in the Act. Furthermore, this intention was communicated in the Board's Report to the Governor and General Assembly on Underrepresented Groups in Public Institutions of Higher Education in Illinois dated January 5, 1993. It is our understanding that this report is included on the Board's agenda, which was distributed to each public institution of higher education, including Southern Illinois University. The Board of Higher Education considers this report to be sufficient instruction to each public institution of higher education regarding the reporting requirements. Further, it is our understanding that SIU Edwardsville has reported such cases monthly to the Department of Human Rights in the past. We continue to recommend the University report as required by the law and if necessary, seek guidance from the Board of Higher Education on the reporting requirement.

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
FINDINGS, RECOMMENDATIONS AND UNIVERSITY RESPONSES - STATE
Year Ended June 30, 2007**

07-13 (Inadequate Controls over Property and Equipment)

The University did not maintain adequate controls over property and equipment.

During our testing of property and equipment purchased or received in a prior year at the Edwardsville campus, we noted the following:

- Two (2) of 25 (8%) items tested could not be located, including a laptop computer purchased in fiscal year 2003 and a graphic tablet purchased in fiscal year 1991. This resulted in an overstatement on the property records in the amount of \$4,382.
- One (1) of 25 (4%) items had been traded and not removed from inventory records. The item traded was a copier purchased in fiscal year 2000 at an original acquisition cost of \$24,999, but with no current book value. This resulted in an overstatement on the property records of \$24,999.
- One (1) of 25 (4%) items tested had been cannibalized for parts and notification was not filed with the Department of Central Management Services (DCMS). The item was a PC purchased for \$2,103 in fiscal year 1995. This resulted in an overstatement on the property records in the amount of \$2,103.

During our testing of property and equipment purchased or received in the current fiscal year at the Edwardsville campus, we noted the following:

- Two (2) of 25 (8%) items tested reported an inaccurate inventory value on the fixed asset listing. A donated item, valued at \$4,600 was recorded at \$4,650 and an item purchased for \$8,725 was recorded at \$8,475, which excluded shipping and handling of \$250, resulting in a net understatement of property records of \$200.

During our testing of surplus assets at the Carbondale campus, we noted the following:

- One (1) of seven (7) (14%) items tested from the Surplus Warehouse was determined to be a scrap item. This asset still appeared on the property records, resulting in an overstatement on the property records in the amount of \$1,499.
- Ten (10) of 15 (67%) items tested from the list of surplus properties were found to have been transferred to DCMS. These assets were not removed from the property records, resulting in an overstatement on the property records in the amount of \$15,814.
- Three (3) of 3 (100%) items tested from the list of surplus properties transferred to DCMS were not deleted from the property records within 30 days from the date of the transfer, but were ultimately removed and did not result in an error to the property records at June 30, 2007.

The State Property Control Act (30 ILCS 605/4 and 6.02) requires the University to be accountable for the supervision, control and inventory of all property under its jurisdiction. In addition, the Statewide Accounting Management System (Procedure 29.10.10) requires the University to maintain detailed records of equipment and property and report all deletions to DCMS.

Illinois Administrative Code Title 44, Section 5010.400 requires agencies to adjust their property records within 30 days of acquisition, change or deletion of equipment items.

The Edwardsville campus attributed the inaccurate property control records to human error.

The Carbondale campus indicated that property records were not updated due to miscommunication between the employees who determined the scrap items and initiated the transfers to DCMS and the employee responsible for maintenance of the fixed asset records. As a result of the audit finding, University management requested the Internal Audit Department to perform a special review of surplus property inventory. In an advisory memorandum issued to report on their special review, the Internal Audit Department noted numerous errors and omissions throughout the surplus property inventory process.

Lack of adequate controls over property and equipment could lead to the loss of assets, inaccurate reporting to the Office of the Comptroller and to DCMS, and errors in financial reporting. The noted errors resulted in a \$48,597 overstatement to the property control records. (Finding Code No. 07-13)

RECOMMENDATION:

We recommend the University remind fiscal officers and employees of the importance of accurate recordkeeping to ensure property and equipment records are properly maintained, required reports are accurately filed, and all statutory requirements are met. In addition, we support the Internal Audit Department's recommendation that the University review its surplus property inventory process and establish and strengthen its controls in this area.

UNIVERSITY RESPONSE:

Accepted

STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
FINDINGS, RECOMMENDATIONS AND UNIVERSITY RESPONSES - STATE
Year Ended June 30, 2007

07-14 (Inadequate Controls over Employees Engaged in Non-University Related Activity)

The University did not have adequate controls to ensure employees engaged in non-University related activities complied with University policies and the University Faculty Research and Consulting Act (Act).

The Carbondale campus, in accordance with its policies and procedures, allows its faculty, and by extension, its employees to engage in non-University professional activities for reasonable periods of time and personal remuneration. Such activities, whether public or private, when they complement or enhance the professional, job-related skills of the employee or constitute public service, are seen to promote the objectives of the University. However, these policies and procedures are inconsistent with the Act.

During our testing of the policies, we noted the following:

- Twenty-six (26) of 33 (79%) faculty tested did not receive approval from the President or his designee prior to the performance of outside research or consulting services.
- University policy does not require prior approval if income is anticipated to be below \$1,000 which is in conflict with the mandate.
- Thirteen (13) of 33 (39%) faculty tested had not filed an Annual Report of Approved Non-University Activities and Financial Interest as required by University policies.

The Carbondale campus policies and procedures state a full-time employee planning to engage in any non-university professional activities that will produce non-university income are required to complete and submit through appropriate administrative channels the Annual Disclosure Report of Proposed Non-University Activities and Financial Interests form seeking approval for such activity and explaining the nature of the proposed activity. This form has the following hierarchy of approval:

- Income is less than \$1000 - no approval is required.
- Income is more than \$1000 but less than \$5000 - requires approval from Unit head, director or chairperson.
- Income is more than \$5000 - requires approval from Dean and/or Director and Provost/Vice-Chancellor.

The Carbondale campus policies and procedures further state a full-time employee should complete and submit the Annual Disclosure of Approved Non-University Activities and Financial Interest for the actual time spent on outside research and consulting services.

However, the Act (110 ILCS 100/1) requires that no full time member of the faculty of any State-supported institution of higher learning may undertake, contract for or accept anything of

value in return for research or consulting services from any person other than that institution on whose faculty he serves unless (a) he has the prior written approval of the President, or such designee, to perform the outside research or consulting services, such request to contain an estimate of the amount of time which will be involved, and (b) he submits to the President of that institution, or such designee, annually, a statement of the actual time he has spent on such outside research and consulting services.

University management indicated the policy was developed based on Federal guidelines rather than State law. In addition, the University's decentralized oversight over compliance with the policies resulted in instances of noncompliance.

Failure to establish and implement adequate controls over non-University related employee activities resulted in noncompliance with State statute. (Finding Code No. 07-14)

RECOMMENDATION:

We recommend the University revise its policies and procedures to strengthen its controls and to ensure compliance with the mandated requirements. We further recommend the University reiterate to employees the importance of filing reports as required by State law and University policies.

UNIVERSITY RESPONSE:

Accepted

STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
PRIOR FINDINGS NOT REPEATED (FEDERAL)
Year Ended June 30, 2007

- 07-15 During the prior period, the University failed to comply with federal regulations for employing Federal Work Study students as tutors with an off-campus organization. Written agreements had not been executed between the University and off-campus organizations employing Carbondale campus Federal Work Study students as tutors for the American Reads Program. (Finding Code No. 06-1)

During the current examination period, we noted the University executed written agreements with each school district employing Federal Work Study students. Each agreement is a Memorandum of Understanding which covers job description, number of tutors to be employed, rate of pay, average number of work hours per week, project timeline, work and employer conditions, and student care responsibility and liability insurance requirements. Execution of the written agreements and employment provisions constitutes compliance with federal requirements; therefore, this finding is not repeated.

STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
PRIOR FINDINGS NOT REPEATED (STATE)
Year Ended June 30, 2007

- 07-16 During the prior period, the University failed to timely cancel University telephone calling cards, fuel PINs and network access upon employee separation. (Finding Code No. 06-2)

During the current examination period, the error rate for failure to timely cancel University telephone calling cards for separated employees significantly decreased (2%) at both the Carbondale and Edwardsville campuses. In addition, fuel PINs were issued only to current employees of the University, except for one instance for which the University provided a reasonable explanation. Network access deficiencies were reported in the immaterial letter. As a result, this finding is not repeated.

- 07-17 During the prior period, the University failed to follow its written policies for P-card purchases related to stringing of successive purchases from the same vendor and purchases of telecommunication equipment by P-card. (Finding Code No. 06-3)

During the current examination period, the University changed its policy to allow for telecommunication equipment purchases by P-card. Also, while additional instances of P-card stringing were noted, the University's internal controls did detect these policy violations. Therefore, the finding has been downgraded to immaterial status and is reported as immaterial finding IM07-6.

- 07-18 During the prior period, the University failed to comply with a provision of the Illinois Procurement Code for Contracting. (Finding Code No. 06-5)

During the current examination period, no further instances of noncompliance were noted subsequent to the notification of the University of the prior year finding and controls have been enhanced in response to that finding. As a result, this finding is not repeated.

STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS SUMMARY
Year ended June 30, 2007

	Federal Expenditures		
	<u>Carbondale</u>	<u>Edwardsville</u>	<u>Total</u>
U.S. Department of Education	\$ 21,699,227	\$ 10,541,501	\$ 32,240,728
U.S. Department of Commerce	1,287,508	189,356	1,476,864
U.S. Department of Health and Human Services	16,153,346	10,322,976	26,476,322
National Science Foundation	2,918,789	728,256	3,647,045
U.S. Environmental Protection Agency	68,406	148,801	217,207
U.S. Department of Defense	1,667,841	63,720	1,731,561
U.S. Department of Agriculture	1,636,722	1,082,004	2,718,726
U. S. Department of Energy	857,243	583,459	1,440,702
U.S. Department of the Interior	972,275	357,927	1,330,202
U.S. Department of Transportation	800,431	7,609	808,040
National Foundation on the Arts and the Humanities	248,864	-	248,864
Corporation for National and Community Service	-	720,298	720,298
U.S. Department of Justice	61,878	-	61,878
U.S. Small Business Administration	-	338,882	338,882
U.S. Department of Housing and Urban Development	61,002	15,757	76,759
U.S. Department of Labor	179,854	-	179,854
U.S. Postal Service	-	4,724	4,724
National Endowment for the Arts & Humanities	-	169,962	169,962
U.S. Department of State	167,392	-	167,392
CIES-Fulbright	-	5,230	5,230
National Aeronautics and Space Administration	47,766	-	47,766
Library of Congress	231,677	112,820	344,497
National Archives and Records Administration	5,781	-	5,781
Corporation for Public Broadcasting	-	14,664	14,664
TOTAL FEDERAL GRANTS AND CONTRACTS	<u>\$ 49,066,002</u>	<u>\$ 25,407,946</u>	<u>\$ 74,473,948</u>

Immaterial differences between the above summaries and the following Schedules of Expenditures of Federal Awards are due to rounding

SOUTHERN ILLINOIS UNIVERSITY, CARBONDALE
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Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA/Grant/ Contract Number	Flow-Thru Grantor's Number	Program or Award Amount	Disbursements/ Expenditures
U.S. DEPARTMENT OF AGRICULTURE				
Direct Grants and Contracts:				
Preliminary Analysis	(2) 10.00-CA-11231300-076		7,500.00	(35.37)
Challenge Cost Share for Investigations	(2) 10-CS-03-11090804-021		10,000.00	39.74
Blue Joint Grass Restoration	(2) 10.03-CS-11090800-022		5,000.00	1,266.49
Sampling for Sudden Oak Death	(2) 10.03-CA-1124343-135		15,000.00	6,015.66
Mapping the Fire Regimes	(2) 10.03-CS-11090800-030		41,399.00	9,768.87
Aquatic Community Inventory	(2) 10.04-PA-11090800-007		10,000.00	(46.95)
Erosion Dynamics	(2) 10.04-PA-11092100-080		35,000.00	6,506.03
Improvement of Early Season Soybean	(2) 10.43-3AEU-5-80019		45,000.00	4,697.60
Shawnee National Forest Bathymetry	(2) 10.05-PA-11090800-006		11,500.00	4,897.55
Monitor Avian Use in the SNF	(2) 10.05-PA-11090800-009		60,500.00	26,563.21
Studies to Monitor Arumal & Habitat	(2) 10.05-PA-11090800-008		5,000.00	342.24
Ecological Classification	(2) 10.FS-05-PA-1		50,000.00	8,690.46
Effects of Prescribed Burning	(2) 10.05-PA-11090800-011		10,000.00	9,762.71
Shawnee Timber Stand Survey	(2) 10.05-PA-11090800-013		21,000.00	2,618.00
Effect of Equestrian Trails	(2) 10.05-PA-11090800-018		20,000.00	5,651.59
Monitor Indiana Bat Maternity	(2) 10.06-PA-11090800-018		10,000.00	9,372.00
Birding the Bottomlands	(2) 10.05-PA-11090800-017		15,000.00	1,454.62
Stabilize Mine 30	(2) 10.06-PA-11090800-019		36,000.00	26,092.77
Quantifying Erosion	(2) 10.06-PA-11092100-045		52,000.00	7,172.14
Harvesting Impacts on Sediment	(2) 10.06-PA-11092100-042		69,525.00	36,752.35
Mine Safety and Bats	(2) 10.07-PA-11090800-039		54,656.00	34,773.61
Northwest Jackson County Survey	(2) 10.07-PA-11090800-047		19,982.00	100.28
Identification of Novel Sources	(2) 10.58-6435-5-032		15,000.00	14,975.48
Analysis of the Rockhouse Hollow	(2) 10.AG-32B1-P-06-0009		3,600.00	213.26
Midwest Regional Canola Research Program	(2) 10.200		329,426.00	40,082.49
Migration Rates	(2) 10.202		81,429.00	23,153.35
McIntire-Stennis	(2) 10.202		153,918.00	43,962.92
McIntire-Stennis	(2) 10.202		209,352.00	112,318.28
Intercellular Metal Trafficking	(2) 10.206		120,000.00	1,172.81
Quantifying Multispecies Interactions	(2) 10.206		200,000.00	39,676.27
Contribution of DNA Photoproducts	(2) 10.206		214,500.00	45,453.54
Mechanisms of Pesticide Interactions	(2) 10.206		276,000.00	7,048.06
Influence of Dietary Fatty Acids	(2) 10.206		270,000.00	37,673.70
Tilling: A Community Tool	(2) 10.206		490,000.00	192,531.06

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Illinois Ag. Mediation Program	10.435		892,318.00	52,453.63
Behavioral and Physiologic Pathobiology	(2) 10.652		48,370.00	8,685.99
Inventory of Non Native Invasive Species	(2) 10.652		10,047.00	372.13
Harvest Survey Study	(2) 10.652		50,004.00	17,612.30
Bat Hibernacula Stabilization	(2) 10.652		20,000.00	1,665.63
Integrating Wildlife Techniques	(2) 10.652		42,000.00	22,217.56
Effect of Habitat Fragmentation	(2) 10.652		57,297.00	6,877.73
			4,087,283.00	870,601.79
Flow-Thru Grants and Contracts:				
<i>University of Illinois:</i>				
Uniform Fungicide Trial for Scab	(2) 10.001	2003-06974-01	2,927.00	(43.40)
Use of Corn and Soybean Products	(2) 10.200	03-269	165,000.00	(1,033.44)
Assessing the Opportunities and Challenges	(2) 10.200	2006-05990-06	65,000.00	27,026.00
Undergraduate Teaching Through Experience	(2) 10.217	2005-04396-04/ A5642	4,750.00	3,026.12
<i>Illinois State Board of Education:</i>				
School Meals Initiative	10.560	06-4478	406,992.00	180,897.24
Child and Adult Care Food Program	10.558	07-4478	197,657.01	197,657.01
Child and Adult Care Commodities	10.558	07-4478	11,725.73	11,725.73
Summer Food Service Program	10.559	07-4478	3,178.66	3,178.66
<i>Michigan State University:</i>				
Responses of Northern Bobwhite	(2) 10.NRCCS68-7482-3-121	330544-080300-027000-084020	122,997.00	53,100.04
Drug Approval Research	(2) 10.200	61-4104R	50,000.00	11,057.18
Hybrid Striped Bass Nutrition	(2) 10.200	61-4104P	47,500.00	18,692.02
Largemouth Bass	(2) 10.200	61-4109D	80,000.00	16,602.93
Feed Training Carnivorous Fish	(2) 10.200	61-4138M	21,500.00	20,948.49
<i>Mississippi State University:</i>				
Use of Sound and Electrical Stimuli	(2) 10. Unknown	080300-330571-07	15,150.00	15,150.00
<i>Colcorda Main Street:</i>				
Southern Illinois Heritage Feasibility Study	10. Unknown	NA	19,450.00	837.78
<i>Illinois Conservation Foundation:</i>				
Logger Training Educational Program	10. Unknown	ED-0501	7,150.00	7,150.00
<i>Florida State University:</i>				
A Comparison of Downscaled Hindcasts	(2) 10.200	R00623	24,000.00	19,856.48
<i>Illinois-Missouri Biotechnology Alliance:</i>				
Soy Isoflavones	(2) 10.200	04-267	163,000.00	27,312.08

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Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA/Grant/ Contract Number	Flow-Thru Grantor's Number	Program or Award Amount	Disbursements/ Expenditures
<i>Purdue University:</i>				
Influence of Winter Weed Management <i>University of California at Berkeley:</i>	(2) 10.200	591-0565-01	28,501.00	27,876.28
The Biogeochemical Importance of Humics <i>Iowa State University:</i>	(2) 10.206	SA4	169,374.00	36,296.02
Water Resource Degradation <i>Oregon State University:</i>	(2) 10.303	4164180	14,038.00	13,477.78
Peruvian Amazon Pond Aquaculture	(2) 10.965	RDOIOA-12	1,118,019.00	75,329.65
Total U.S. Department of Agriculture			2,737,909.40	766,120.65
Total U.S. Department of Commerce			6,825,192.40	1,636,722.44
U.S. DEPARTMENT OF COMMERCE				
Direct Grants and Contracts:				
WSIU-WVSI-WVSI Radio Console	11.550		40,782.00	2,765.34
Flow-Thru Grants and Contracts:				
<i>Illinois Department of Commerce and Economic Opportunity:</i>				
Small Business Development Center <i>Bradley University:</i>	11. Unknown	07-801125	246,000.00	241,071.42
Manufacturing Extension-NIST	(2) 11.611	NA	1,242,321.00	266,305.37
Manufacturing Extension-NIST	11.611	NA	1,174,438.00	470.82
Manufacturing Extension-NIST	11.611	NA	1,190,252.00	776,894.98
Total U.S. Department of Commerce			3,893,011.00	1,284,742.59
Total U.S. Department of Commerce			3,893,793.00	1,287,507.93

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U.S. DEPARTMENT OF DEFENSE				
Direct Grants and Contracts:				
XI International Workshop	(2) 12.DAAL03-87-G0110		15,000.00	2,580.47
Swan Lake Habitat Rehabilitation	(2) 12.W912HZ-04-C-0023		542,241.00	100,446.59
Habitat Rehabilitation Swan Lake	(2) 12.W912HZ-04-C-0023		159,940.00	10,514.40
XXVIII International Workshop	(2) 12.W911NF-04-1-0394		20,000.00	1,039.08
Implementation of an Innovative Approach	(2) 12.W9132		246,685.00	12,981.33
Monitoring Population Status	(2) 12.W912HZ-06-C-0028		440,840.00	452,639.29
Monitoring Population Status	(2) 12.W912HZ-07-2-0009		277,080.00	20,218.89
Evaluation of Native and Non Native Fishes	(2) 12.W912HZ-05-C-0031		324,000.00	54,089.03
XXIX International Workshop	(2) 12.W911NF-05-1-0367		7,000.00	1,070.57
Management and Conservation	(2) 12.W9132T-06-2-0013		47,221.00	26,195.88
Turkey Air Force Base Survey	(2) 12.W9132T-07-2-0018		29,308.00	5,422.58
Effects of Explosions on Sandwich Structures	(2) 12.300		25,114.00	(18,244.16)
Optical Declinator Module	(2) 12.300		63,565.00	(2,788.50)
Low power Terahertz Optical	(2) 12.300		396,124.00	276,333.36
Enhancement of Blast Resistance in Composite	(2) 12.300		99,859.00	73,658.15
Human-Machine Interface System	(2) 12.300		19,795.00	19,586.32
DRG1 in Breast Cancer	(2) 12.420		141,963.00	88,626.75
Lipoxigenase Angioneitc	(2) 12.420		248,908.00	175,820.98
Breast Cancer After Treatment	(2) 12.420		17,250.00	7,666.73
Dysregulation of RNA Interference	(2) 12.420		107,250.00	104,953.92
Mechanisms of Tumor Metastasis	(2) 12.420		350,230.00	133,725.61
Microna-Targeting Genes	(2) 12.420		108,375.00	35,130.57
Solidago Vigaurea for Prostate	(2) 12.420		173,420.00	10,906.08
XXX International Workshop	12.431		5,000.00	3,943.08
Choosing Among Causal Agents	(2) 12.800		53,650.00	1,320.57
			3,919,818.00	1,597,837.57
Flow-Thru Grants and Contracts:				
<i>West Virginia Division of Natural Resources:</i>				
Winter Habitat Uses by Fishes	(2) 12.Unknown	DNR30161	185,000.00	(763.58)
<i>University of California at Berkeley:</i>				
An Enzymatic Bioassay	(2) 12.Unknown	SA5362	85,394.00	10,086.27

SOUTHERN ILLINOIS UNIVERSITY, CARBONDALE
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<i>ERC, Inc</i>				
Crack Growth Analysis	(2) 12.F04611-99-C-0025	RP020298	240,000.00	3,063.14
<i>ICI Services LLC:</i>				
Surface Hydrology, Erosion and Sedimentation	(2) 12.Unknown	NA	250,000.00	18,163.28
<i>Sierra Nevada Corporation:</i>				
Agent-Based Methods for Intelligence	(2) 12.Unknown	55200	35,000.00	14,133.98
<i>Academy of Applied Sciences:</i>				
Illinois Junior Science Symposium	12.W911NF-04-1-0001	NA	15,700.00	15,838.83
<i>American Chemical Society:</i>				
First Principles Study of Light Metal	(2) 12.800	44103-C10	18,000.00	9,481.13
Total U.S. Department of Defense			829,094.00	70,003.05
Total U.S. Department of Defense			4,748,912.00	1,667,840.62
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Flow-Thru Grants and Contracts:				
<i>Illinois Department of Public Health:</i>				
HOPWA-FY99	14.241	95780430	86,991.00	1,882.59
HOPWA-FY01	14.241	5780601	243,400.00	(1,882.59)
HOPWA-FY03	14.241	25780457	66,890.00	98.56
HOPWA	14.241	33780485	106,189.00	33.50
HOPWA	14.241	65780265	78,336.00	37,821.38
HOPWA	14.241	75780308	78,336.00	23,048.87
Total U.S. Department of Housing and Urban Development			660,142.00	61,002.31
U.S. DEPARTMENT OF THE INTERIOR				
Direct Grants and Contracts:				
Development of Hydrologic Data	15.07ERSA0263		27,000.00	7,248.96
Special Wildlife Studies	(2) 15.Unknown		169,422.00	6,034.22
The Origin of Salinity Changes	(2) 15.02ERSA0298		24,500.00	775.64
Effectiveness of PCB Remediation	(2) 15.30181-3-J211		75,000.00	632.84

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Current and Projected Nest Site	(2) 15.301816G031		54,936.00	24,000.99
Using Nutrient Reserve Dynamics	(2) 15.3018		70,629.00	31,032.10
Habitat Inventory in the Cache River Basin	(2) 15.30181046		11,524.00	6,843.16
Quantify Rate of Change in Bottomland	(2) 15.J7530060035		20,300.00	19,307.39
Development of a Geographic Data Base	(2) 15.301816J210		19,680.00	299.98
Giant Cane Restoration	15.301816J062		5,000.00	5,000.00
Magnetic Anomalies of the Continental US	15.06WRS-A0584		25,000.00	13,821.82
Amphipod Rearing Protocol	(2) 15.608		20,000.00	3,146.20
Snail Control Project	(2) 15.608		5,359.00	1,366.01
Microsatellite Tools	(2) 15.617		56,000.00	2,382.54
Determining Cost Effectiveness of Active Versus Passive	(2) 15.617		62,000.00	32,534.30
Cache River Wetlands	(2) 15.642		4,000.00	2,892.50
Invasive Species Survey	(2) 15.642		7,900.00	5,095.38
Giant Cane Restoration	(2) 15.642		5,000.00	65.62
Development of Single Markers	(2) 15.808		37,385.00	1,641.05
An Assessment of the Trail of Tears	(2) 15.900		7,000.00	657.41
Cholinesterase Activity Levels in Pacific Treefrog	(2) 15.900		12,150.00	993.92
Buffalo national River Visitor Use	(2) 15.900		25,548.00	11,802.39
Remote Sensing Investigation	(2) 15.900		15,000.00	2,912.23
			760,333.00	180,486.65
Flow-Thru Grants and Contracts:				
<i>Nebraska Game and Parks Commission:</i>				
Evaluation of Soils	(2) 15. Unknown	NA	33,380.00	10,266.75
<i>Missouri Department of Conservation:</i>				
Structural and Functional Indicators	(2) 15. Unknown	NA	34,118.00	29,608.74
<i>Little River Band of Ottawa Indians:</i>				
A Comprehensive Management Plan	(2) 15.L3-05-019	NA	157,039.00	92,171.71
<i>Illinois Department of Natural Resources:</i>				
Cooperative Upland Research and Surveys	(2) 15.611	W-106-R-15	160,266.00	261.87
Cooperative Upland Research and Surveys	(2) 15.611	W-106-R-16	118,009.00	689.23
Cooperative Beaver and Nongame Mammal	(2) 15.611	W-135-R-07	96,312.00	14,127.60
Ecology of White Tailed Deer	(2) 15.611	W-087-R-28	151,751.00	(1,196.35)
Woodrat Reintroduction and Recovery	(2) 15.611	W-135-R-07	27,905.00	(1,640.42)
Woodrat Reintroduction	(2) 15.611	W-135-R-08	28,433.00	33,351.67
Winter Ecology of Trumpeter Swans	(2) 15.611	W-142-R-03	36,856.00	(4,075.85)
Cooperative Upland Research and Surveys	(2) 15.611	W-106-R-17	149,277.00	149,699.15

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Ecology of White Tailed Deer	(2) 15.611	W-087-R-29	171,420.00	178,878.74
Winter Ecology of Trumpeter Swans	(2) 15.611	W-142-R-04	36,650.00	35,649.85
Cooperative Beaver and Nongame Mammal	(2) 15.611	W-135-R-08	152,793.00	157,396.16
Evaluation of Potential Habitat for Peregrine Falcon	(2) 15.611	T-30-P-1	40,672.00	17,066.80
Mortality in Woodchucks	(2) 15.611	W-150-R-1	49,806.00	5,358.46
A Quantitative Survey of Land Snail <i>University of Illinois:</i>	(2) 15.634	T-32-P-1	45,694.00	17,556.49
Develop Water Benchmarks	(2) 15.805	2005-209-1-00	94,245.00	21,686.74
Evaluating Alternatives for Watershed-Scale Design <i>University of California at Berkeley:</i>	(2) 15.805	06HQCR0185	90,948.00	34,820.33
Distribution and Toxicity of Sediment-	(2) 15.805	SA4295	100,000.00	111.00
Total U.S. Department of the Interior			1,775,574.00	791,788.67
U.S. DEPARTMENT OF JUSTICE			2,535,907.00	972,275.32
Direct Grants and Contracts:			98,722.00	56,919.40
Rural Center for Violence and Justice Studies	(2) 16.2006-DD-BX-K484		98,722.00	56,919.40
Flow-Thru Grants and Contracts:				
<i>City of Carbondale, Illinois:</i>				
Domestic Violence Clinic	16 OJP-97-WE-VX-0034	NA	595,311.00	(1,035.82)
<i>University of North Texas:</i>				
Partner Violence	(2) 16.73291-1	NA	75,245.00	(536.73)
<i>Land of Lincoln Legal Assistance Foundation, Inc:</i>				
Legal Assistance to Victims	16 Unknown	NA	55,000.00	6,531.09
Total U.S. Department of Justice			725,356.00	4,958.54
Total U.S. Department of Justice			824,278.00	61,877.94

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U.S. DEPARTMENT OF LABOR				
Flow-Thru Grants and Contracts:				
<i>Illinois Department of Commerce and Economic Opportunity:</i>				
Local Workforce Investment Training	17.258	05-671261	27,363.00	17,891.26
IDCEO Training Lab	17.258	06-673001	9,855.00	9,855.00
On-Line Instruction and Certification	17.258	04-67302	145,196.00	14,028.42
On-Line Instruction and Certification	17.259	04-67302	145,196.00	14,028.42
Local Workforce Investment Training	17.259	05-671261	27,364.00	17,891.26
IDCEO Training Lab	17.259	06-673001	10,950.00	10,950.00
On-Line Instruction and Certification	17.260	04-67302	145,196.00	14,028.40
Local Workforce Investment Training	17.260	05-671261	39,630.00	25,911.48
IDCEO Training Lab	17.260	06-673001	15,695.00	15,695.00
Health/TDC Cluster	(2) 17.267	03-11307	640,000.00	40,798.97
<i>Ment-Tra-Con:</i>				
Welfare to Work Program	17.250	NA	18,200.00	(1,224.54)
Total U.S. Department of Labor			1,224,645.00	179,853.67
U.S. DEPARTMENT OF STATE				
Direct Grants and Contracts:				
Promoting Transparency in Government				
	19.415		240,337.00	78,020.04
			240,337.00	78,020.04
Flow-Thru Grants and Contracts:				
<i>Association Liaison Officer:</i>				
Higher Education Assistance for Afghanistan Academy for Educational Development:	19.418	NA	119,933.00	29,583.47
Study of the United States	19.S-ECAAE-07-CA-116	NA	57,155.00	19,462.14
Study of the United States	19.S-ECAAE-07-CA-116	NA	84,925.00	40,326.80
			262,013.00	89,372.41
Total U.S. Department of State			502,350.00	167,392.45

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U.S. DEPARTMENT OF TRANSPORTATION				
Flow-Thru Grants and Contracts:				
<i>GCR & Associates, Inc:</i>				
Airport Safety Data Program	20. Unknown	NA	160,477.00	1,510.64
National Airport Safety Data Program	20. Unknown	FAA-49	32,150.00	20,204.50
Airport Safety Data Collection Program	20. Unknown	NA	121,467.00	23,964.51
Airport Safety Data Collection Program	20. Unknown	NA	127,916.00	115,092.85
<i>Illinois Department of Transportation:</i>				
Health Monitoring of Highway Bridges	(2) 20.205	TEA-21	620,489.00	9.06
Rural Medical Transportation Network	20.205	SPR-07	352,470.68	209,646.75
Rural Medical Transportation Network	(2) 20.205	SPR-07	32,750.00	26,128.03
Risky Business-FY98	20.600	ALA-0084-028	287,735.00	(6,945.60)
Risky Business-FY00	20.600	ALO-5480-101	273,728.00	(3,416.38)
Risky Business	20.600	OP2-5480-046	520,383.96	428.55
Risky Business	20.600	OP3-5480-028	662,743.00	(6,677.57)
Think First	20.600	40084056	487,968.00	(9,567.97)
Think First	20.600	05-LP-003	241,951.00	(10,386.66)
Think First	20.600	OP6-548-063	258,292.00	69,350.78
Southwestern Illinois Regional Occupant Protection	20.600	OP60865110	98,876.00	29,673.35
Think First	20.600	OPC-548-06	131,976.00	36,629.60
Think First	20.600	NA	281,017.00	176,983.70
Think First	20.600	NA	105,476.00	59,831.37
Risky Business-FY01	20.601	OP1-5480-118	307,105.37	(12,584.10)
Mini-Grant Alcohol Enforcement	20.601	ALA-0039-075	52,510.37	14,828.87
Integrated Mini-Grant Enforcement Program	20.601	AL7-0865-035	19,357.00	1,398.78
Southern Illinois Regional Child Passenger Safety	20.602	OP3-0865-107	110,835.00	94.62
Southern Illinois Regional Child Passenger Safety	20.602	OP4-0039-02	117,958.00	108.60
Southern Illinois Regional Child Passenger Safety	20.602	05-CPSRC-005	98,000.00	(1,997.21)
Southwestern Illinois Regional Occupant Protection	20.604	OP7-0865-038	105,623.00	66,122.11
Total U.S. Department of Transportation			5,609,224.01	800,431.18

SOUTHERN ILLINOIS UNIVERSITY, CARBONDALE
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Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA/Grant/ Contract Number	Flow-Thru Grantor's Number	Program or Award Amount	Disbursements/ Expenditures
LIBRARY OF CONGRESS				
Flow-Thru Grants and Contracts:				
<i>Education and Research Consortium of Western North Carolina:</i>				
Adventure of the American Mind	42.00G-LIB-ND001	NA	1,296,425.00	231,677.18
Total Library of Congress			1,296,425.00	231,677.18
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				
Direct Grants and Contracts:				
Geodynamics of the Ithosphere	(2) 43.NAG-S-13681		101,000.00	30,776.48
Development of Digital Image Correlation	(2) 43.NNM05AA12P		20,000.00	3,930.48
Development of Physical Sensors	(2) 43.NNS05AB59G		50,000.00	7,405.40
			171,000.00	42,112.36
Flow-Thru Grants and Contracts:				
<i>University of Maryland:</i>				
Improving Land Surface Products	(2) 43.Unknown	Z607901	50,685.00	5,653.23
Total National Aeronautics and Space Administration			221,685.00	47,765.59
NATIONAL FOUNDATION ON THE ARTS AND THE HUMANITIES				
Direct Grants and Contracts:				
James Joyce Ulysses:	45.151		118,892.00	92,362.29
John Dewey Project	(2) 45.161		125,000.00	(8,454.20)
Nixtun-Ch'ich', Peten, Guatemala	(2) 45.161		119,048.00	101,767.39
21st Century Collection Management	45.301		149,715.00	61,639.64
			512,655.00	247,315.12

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Flow-Thru Grants and Contracts:				
<i>Illinois Arts Council:</i>				
Illinois Arts Council Literary Award	45 Unknown	05-2350 LIA	2,000.00	(596.05)
<i>Carbondale Community Arts:</i>				
Art Synergy Fall Workshops	45.000	R2-12	400.00	121.75
<i>Illinois Humanities Council:</i>				
Illinois Southern Shore	45.129	3531	9,856.00	1,975.79
<i>Chamber Music of America:</i>				
CMA Residency Partnership Program	45.164	NA	12,000.00	47.52
			24,256.00	1,549.01
Total National Foundation on the Arts and the Humanities			536,911.00	248,864.13
NATIONAL SCIENCE FOUNDATION				
Direct Grants and Contracts:				
Implementing Mixed-Signal Circuits	(2) 47.041		400,000.00	72,405.80
Nanotube Array-Based Lithography	(2) 47.041		107,431.00	55,758.72
Collaborative Research: Consortium	(2) 47.041		10,000.00	2,197.77
Finite and Infinite-Dimensional Systems	(2) 47.049		226,534.00	44,002.80
Development Plan for Optical/Nuclear Resonance	(2) 47.049		552,000.00	110,468.07
Singular Deformations in Mechanics	(2) 47.049		110,000.00	31,465.87
Locally Analytic Representations	(2) 47.049		98,889.00	31,161.95
Adsorption Studies	(2) 47.049		300,000.00	29,569.47
Career: Superparamagnetic Nanoparticles	(2) 47.049		469,500.00	147,695.16
Acquisition of a 400 MHz NMR	(2) 47.049		256,841.00	1,467.82
Maldi MS Based Fundamental Studies	(2) 47.049		154,107.00	63,450.77
Seeking Half Metallic Alloys	(2) 47.049		190,703.00	79,659.80
REU Site for Interdisciplinary Materials	(2) 47.049		152,000.00	59,092.16
Robust Statistics	(2) 47.049		89,162.00	24,455.08
Acquisition of a NMR Probe	(2) 47.049		164,419.00	164,422.50
Study of Observability	(2) 47.049		91,000.00	12,802.33
Career: Optoelectronic Sensing	(2) 47.049		262,000.00	4,915.55
Statistics and Information Theory	(2) 47.049		40,775.00	17,064.86
Multivariate Geospatial Analysis	(2) 47.050		299,953.00	(2,112.11)
RCN: Peatnet Globalization of Northern Peatland	(2) 47.050		299,230.00	54,635.54
Acquisition of a Vibrating Sample Magnetometer	(2) 47.050		162,160.00	9,715.72

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CSR-EHS: A Dynamic Compilation	(2) 47.070		120,000.00	4,129.43
Distributed Interpretation	(2) 47.070		300,000.00	76,116.55
VLIW/Superscalar Support	(2) 47.070		99,812.00	51,327.17
Practical Quantum Error Prevention	(2) 47.070		240,000.00	27,280.31
Exploratory Research on Fabrication	(2) 47.071		100,000.00	92,379.21
Collaborative Research: Molecular Systematics	(2) 47.074		101,433.00	4,669.48
Collaborative Research-Response of Tropical	(2) 47.074		400,000.00	(2,406.62)
Collaborative Research: Toward Explicit TheoryL	(2) 47.074		89,495.00	10,917.42
Assessing the Ecological Consequences	(2) 47.074		75,136.00	38,283.99
PEET:Monographic and Phylogenetic	(2) 47.074		773,600.00	75,940.38
UMEB: Increasing Diversity	47.074		59,955.00	8,718.05
Integrative Mapping of the Soybean Genome	(2) 47.074		1,331,664.00	31.37
Reconstructing Early Evolution of Bees	(2) 47.074		112,164.00	3,236.00
Deep Green Plant Phylogenetics	(2) 47.074		394,276.00	63,128.25
Novel Nuclear Protein-Coding	(2) 47.074		260,000.00	31,947.85
Collaborative Research: Biodiversity Phylogeny	(2) 47.074		102,203.00	14,686.96
Microbial Diversity and Function	(2) 47.074		359,998.00	58,569.33
Intraspecific Variation in Thlaspi	(2) 47.074		100,000.00	1,794.05
Mass Spectrometer for Genomic and Proteomic Research	(2) 47.074		180,256.00	387.30
Linking Dispersal to Landscape Level	(2) 47.074		124,857.00	33,790.80
Hierarchical Consequences of Intraspecific Variation	(2) 47.074		445,000.00	110,088.07
Assembling the Liverwort Tree	(2) 47.074		304,663.00	10,124.77
Assembling the Liverwort Tree	(2) 47.074		365,856.00	84,748.57
Deep Green Plant Phylogenetics	(2) 47.074		52,350.00	136.25
Do Hurricanes Spur Responses	(2) 47.074		12,149.00	8,569.80
Collaborative Research: LTREB	(2) 47.074		85,581.00	34,395.45
The Pachamac Project	(2) 47.075		169,347.00	21,838.94
Comparative & Historical Yukatekan	(2) 47.075		101,971.00	34,097.07
The Archaeological Precursors	(2) 47.075		176,222.00	40,446.75
U.S. Jordan Cooperative Research Program	(2) 47.075		30,000.00	5,543.37
US Chile Cooperative Research Program	(2) 47.075		49,967.00	5,183.97
Agricultural Landscape Evolution in an Adaptive Management	(2) 47.075		450,000.00	114,736.42
Lower Mississippi River	(2) 47.075		90,806.00	40,252.40
Historical Trends in Flow Dynamics	(2) 47.075		29,779.00	7,549.98
Collaborative Research: Development of Scenarios	(2) 47.075		46,954.00	11,165.82
Theories of Learning and Research	(2) 47.076		67,487.00	4,637.08
Environmental and Water Resources	47.076		140,000.00	(25.00)
Reaching out to Academically Talented	47.076		400,000.00	151,403.88

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Engineering and Technology Expansion Program	47.076		1,173,676.00	81,040.37
Heartland Partnerships: Inquiry-Based Education	47.076		261,764.00	33,933.16
Innovations in Aquaculture Feeds	(2) 47.076		600,000.00	88,049.00
Towards a Descriptive Science of Learning	(2) 47.076		490,778.00	28.49
Paleohistory of the Larsen Ice Shelf	(2) 47.078		185,696.00	22,838.05
Planning Meeting Neogene Climate Changes	(2) 47.079		19,991.00	786.39
Morphotectonic Evolution	(2) 47.079		15,000.00	3,074.49
Planning a Russian American Peatland Research Program	(2) 47.079		34,091.00	170.71
			15,560,681.00	2,524,037.16
Flow-Thru Grants and Contracts:				
<i>Illinois State University:</i>				
Schools Out	47. Unknown	NA	33,000.00	272.56
<i>Villanova University:</i>				
RIU:Post-Fire Carbon Balance	(2) 47.074	525538	305,569.00	59,309.84
RIU:Carbon Accumulation	(2) 47.050	525594	99,151.00	7,756.80
<i>Natureserve:</i>				
Coordinated Research on Amphibian Pop Declines	(2) 47. Unknown	RANA-740	52,543.00	12,437.49
<i>Colorado School of Mines:</i>				
Preparedness to Start an Entry Level Position	(2) 47. Unknown	NA	2,000.00	322.78
<i>The Algebra Project:</i>				
Foundation of Mathematical Literacy	(2) 47.076	NA	37,320.00	24,275.86
<i>Twin Cities Public Television:</i>				
Dragonfly TV SciGirls	47. Unknown	20213-1-01958	9,000.00	3,788.87
<i>Soundvision Productions:</i>				
Genetics: Questions and Answers for the 21st Century	47. Unknown	NA	12,000.00	326.07
<i>University of Illinois:</i>				
Bits Designed Neuronal Circuits	(2) 47.070	02-292	369,148.00	292.79
<i>Rice University:</i>				
Empowering Leadership: Computing Scholars	(2) 47.070	R3A591	42,500.00	18,496.74
<i>Kansas State University:</i>				
Riparian Influences	(2) 47.074	S03066	97,685.00	15,053.44
Interactive Effects of Disturbance Frequency	(2) 47.074	S05024	138,688.00	66,584.77
Intra and Interspecific Effects	(2) 47.074	S05024	57,953.00	26,880.54

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<i>Arizona State University:</i>				
Emerging Wildlife Disease	(2) 47.074	06-055	170,001.00	11,023.79
Genome Sequences of 4 Phototrophic Prokaryotes	(2) 47.074	05-520	74,057.00	4,356.00
<i>University of Notre Dame:</i>				
Inputs of Foliage and Pollen	(2) 47.074	200814	117,683.00	45,223.61
<i>University of Wisconsin Madison:</i>				
Interaction of Below & Above Ground Herbivory	(2) 47.074	F656596	77,984.00	29,377.29
<i>Institute of Ecosystem Studies in Millbrook:</i>				
Influence of Spatiotemporal Variation	(2) 47.074	2839-200310	52,472.00	115.82
<i>Washington University:</i>				
Collaborative Research: Genome Sequences	(2) 47.074	WU-HT-07-32	42,185.00	42,570.07
<i>University of Oklahoma:</i>				
Joara and Fort San Juan	(2) 47.075	2007-29	10,080.00	31.50
<i>Chicago State University:</i>				
ILSAMP	47.076	53327-HRD-0413000	30,000.00	25,885.25
ILSAMP	47.076	53327	30,000.00	370.00
			1,861,019.00	394,751.88
Total National Science Foundation			17,421,700.00	2,918,789.04
ENVIRONMENTAL PROTECTION AGENCY				
Direct Grants and Contracts:				
USEPA Star Fellowship	66.514		45,971.00	15,859.43
Fate & Effects of Insecticides	(2) 66.607		26,167.00	12,181.98
Temperature as a Component of Toxicity	(2) 66.607		26,167.00	12,184.06
USEPA GRO Graduate Fellowship	66.607		23,357.00	6,811.39
Vermicomposting of Food Wastes	66.808		16,000.00	4,169.53
			137,662.00	51,206.39

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Flow-Thru Grants and Contracts:				
<i>Illinois Environmental Protection Agency:</i>				
Intensive Basin Survey Internship	(2) 66 Unknown	WLP-6307	14,907.00	9,664.48
Intensive Basin Survey Internship	(2) 66 Unknown	FW7312	29,274.00	7,534.75
			44,181.00	17,199.23
Total Environmental Protection Agency			181,843.00	68,405.62
U.S. DEPARTMENT OF ENERGY				
Direct Grants and Contracts:				
Alcohol in E. Coli	(2) 81.FG02-88ER13941		1,775,277.00	81,055.54
Qualifications of Candle Filters	(2) 81.FC26-03-NT41839		1,350,000.00	34,168.07
Value-Added Products from FGD	(2) 81.FC26-04NT42179		49,997.00	11,353.16
Understanding Compound Phase Transitions	(2) 81.FG02-06ER46291		302,262.00	129,783.26
First Principles Based Simulation	(2) 81.041		600,000.00	217,255.73
Inmobilization of Heavy Metals	(2) 81.049		766,480.00	1,318.00
Value Added Products from FGDS	(2) 81.057		133,999.00	51,271.15
Development of a Novel Fine Particle	(2) 81.087		49,381.00	(161.76)
			5,027,396.00	526,043.15
Flow-Thru Grants and Contracts:				
<i>West Virginia University:</i>				
CBRC Administration	(2) 81.DE-FC26-98FT40028	98-166	363,938.00	35,710.36
Boron Transport from Coal	(2) 81.DE-FC26-98FT40028	98-166	136,795.00	0.50
<i>Kentucky Environmental and Public Protection Cabinet:</i>				
Contaminant Burdens and Abundance of Turtles	(2) 81.502	600004073	35,060.00	11,505.57
<i>GE Energy and Environmental Research Corp.</i>				
Fuel-Flexible Gasification	(2) 81.DE-FC26-00FT40974	63078	240,000.00	(1,367.38)
<i>Advanced Resources International:</i>				
International ECB/Sequestration Consortium	(2) 81.DE-FC26-00NT40924	NA	75,000.00	54,181.69
<i>Battelle Memorial Institute:</i>				
Molecular Simulation of Catalytic Activities	(2) 81.DE-AC05-76RL01830	29266	13,902.00	14,155.72

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<i>University of California at Berkeley:</i>				
Uranium Immobilization	(2) 81.049	SA-4167-32401-PC	163,670.00	13,783.39
Immobilization of Radionuclides	(2) 81.049	SA-4825-32397-PC	225,735.00	77,730.50
<i>Montana State University:</i>				
Pulsed Laser Deposition of CO & FE Based Fuel	(2) 81.087	G106-06-Z285	24,500.00	19,054.11
<i>University of Illinois:</i>				
Gas Release & Storage Properties	(2) 81.089	2005-05060-04 A5507-1S	125,066.00	53,356.29
<i>Illinois Department of Commerce and Economic Opportunity:</i>				
Regional Energy Program	(2) 81. Unknown	04-32404	70,000.00	12,868.52
<i>UT-Battelle, LLC:</i>				
Distributed Computational Monitoring	(2) 81 DE-AC05-00OR22725	640006042	50,362.00	40,220.26
			<u>1,523,968.00</u>	<u>331,199.53</u>
Total U.S. Department of Energy			6,551,364.00	857,242.68
U.S. DEPARTMENT OF EDUCATION				
Direct Grants and Contracts:				
Core National Probability Sample	(2) 84.98-CO-0053		1,891,046.00	96.31
Regional Network Conference	84.43-3147-0333-0		66,154.00	3,546.62
Planning Grant	(2) 84.031		28,700.00	(568.38)
Student Support Service Program	(4) 84.042		784,108.00	238,603.79
Upward Bound	(4) 84.047		1,490,864.00	360,254.63
Black Lung Project	84.097		153,957.00	(8,432.77)
Rehabilitation Long Term Training	84.129		271,671.00	5,729.69
Rehabilitation Long Term Training	84.129		450,000.00	175,268.56
SIUC Core Institute	84.183		252,102.00	(1,411.40)
SIUC Core Institute	84.183		56,892.00	(6,393.90)
Training for All Teachers	84.195		718,422.00	70,987.50
Saluki Kids Academy	84.215		297,600.00	37,883.56
SIUC McNair Program	84.217		880,000.00	267,182.88
RCEP-Region V	84.264		1,102,000.00	578,145.65
Playground Renovation	84.335		335,230.00	50,975.82
Project Lift-Off	84.342		526,964.00	218.14
			<u>9,305,710.00</u>	<u>1,772,086.70</u>

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Financial Assistance:				
Supplemental Educational Opportunity Grant-FY06	(1) 84.007		710,227.00	47,337.50
Supplemental Educational Opportunity Grant-FY07	(1) 84.007		692,035.00	887,988.00
Cooperative Work Study Program	(1) 84.033		2,174,996.00	1,972,038.80
Pell Grant Program-FY04	(1) 84.063		16,760,136.00	(1,186.00)
Pell Grant Program-FY05	(1) 84.063		15,824,199.00	(1,750.00)
Pell Grant Program-FY06	(1) 84.063		14,978,136.00	14,129.00
Pell Grant Program-FY07	(1) 84.063		14,365,133.00	14,370,796.00
ACG GRANT-FY07	(1) 84.375		169,926.00	169,276.00
SMART Grant-FY07	(1) 84.376		535,726.50	537,726.50
			66,210,514.50	17,996,355.80
Flow-Thru Grants and Contracts:				
<i>Southern Illinois University Edwardsville:</i>				
Southern Regional Professional Development Center Hamilton-Jefferson ROE#25;	84. Unknown	6-23772	111,596.00	56,752.24
Area 6 Illinois Mathematics Illinois Community College Board:	84. Unknown	NA	72,020.90	4,348.52
Adult Basic Education	84.002	NA	81,969.00	(57.40)
Adult Basic Education	84.002	NA	79,556.00	78,612.75
Post Secondary Career and Technical Education Leadership Weekend Conference	84.048	CTESI07	33,067.00	33,529.75
Illinois State Board of Education:	84.048	NA	20,150.00	18,498.00
Grant to Meet the Special Educational Needs	84.011	4340	49,194.00	31,755.41
TDL Career Cluster Initiative	84.048	03-4903	304,433.00	1,841.37
TDL Career Cluster Initiative	84.048	02-4903	47,604.00	915.27
State Leadership CTE	(2) 84.048	4720-02	475,000.00	8,215.40
Illinois Nontraditional Training and Employment	(2) 84.048	4720-04	75,000.00	795.06
Illinois Student Information System	(2) 84.048	4720-00	260,000.00	2,382.48
Nontraditional Training	84.048	02-4720-04	75,000.00	329.00
Nontraditional Training	84.048	03-4720-04	75,000.00	1,257.60
State Leadership CTE	84.048	4720-02	475,000.00	466,819.94
Illinois Student Information System	84.048	4720-00	260,000.00	260,229.17
Nontraditional Training	84.048	4720-04	75,000.00	75,104.51
Illinois Virtual High School Project	84.215	MY03424	285,540.00	(182.76)

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<i>Illinois State University:</i>				
Let's Wing It	84.048	RSP#06D300.01	5,000.00	5,000.00
<i>Illinois Department of Human Services:</i>				
EDC Third Party Agreement	84.126	240C2001651	989,658.00	357.98
EDC Third Party Agreement	84.126	40C5001651	989,658.00	2,747.15
EDC Third Party Agreement	84.126	10C6001651	875,000.00	1,052.62
EDC Third Party Agreement	84.126	40C7001651	875,000.00	880,396.37
EDC Third Party Agreement	84.126	10C6001651	875,000.00	84.41
Total U.S. Department of Education			7,464,445.90	1,930,784.64
NATIONAL ARCHIVES AND RECORDS ADMINISTRATION			82,980,670.40	21,699,227.14
Direct Grants and Contracts:				
Papers of Ulysses S Grant-Volume 14	89.003		3,000.00	3,000.00
Papers of Ulysses S Grant-Volume 13	89.003		3,000.00	3,000.00
Papers of Ulysses S Grant-Volume 30	89.003		10,000.00	(218.78)
Total National Archives and Records Administration			16,000.00	5,781.22
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Direct Grants and Contracts:				
Health Education and Curriculum	(2) 93.0000264436		21,287.00	(1,254.74)
Coating Effects on MR Relaxivities	(2) 93.113		171,232.00	32,592.65
Coating Effects on MR Relaxivities	(2) 93.113		45,518.00	14,265.04
Endocrine Modulation by Hormones	(2) 93.113		846,000.00	(391.92)
Synaptic Processing in the Gustatory Brainstem	(2) 93.173		830,408.00	173,096.90
Development of a Rapid Behavioral	(2) 93.173		205,625.00	151,398.11
Glycine Receptor in Rat Trinitrus	(2) 93.173		307,063.00	9.69
Peripheral and Central Mechanisms	(2) 93.173		1,060,454.00	197,852.37
Coding in Auditory Neurons	(2) 93.173		1,761,610.97	127,184.39
Endogenous Modulation	(2) 93.173		1,033,870.97	303,225.00
Ginseng and Breast Cancer	(2) 93.213		393,250.00	84,039.10

SOUTHERN ILLINOIS UNIVERSITY, CARBONDALE
 SCHEDULE OF FEDERAL AWARDS
 For the year ended June 30, 2007

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA/Grant/ Contract Number	Flow-Thru Grantor's Number	Program or Award Amount	Disbursements/ Expenditures
Sleep Patterns	(2) 93.233		1,186,189.00	(2.93)
Examining Professional Competency	(2) 93.242		72,250.00	22,321.96
Executive Function Development	(2) 93.242		231,200.00	131,662.34
Nicotine ACHRS in Histaminergic Neurons	(2) 93.279		201,066.00	115,247.29
NIDA 4	(2) 93.279		808,980.00	89,639.61
Attentional Bias and Affect	(2) 93.279		1,403,073.00	327,812.54
NRT and Bupropion Mechanisms	(2) 93.279		1,110,908.00	677,965.63
Prenatal Tobacco Exposure	(2) 93.279		1,072,500.00	123.14
Analgesic Regimens for Study	(2) 93.306		1,037,360.00	283,331.80
SIU Rural Caregiver Telehealth Intervention	(2) 93.361		824,939.00	198,658.04
Behavioral and Physiologic Pathobiology	(2) 93.389		614,694.00	98,734.96
UBC9 as a Novel Target	(2) 93.395		872,774.00	89,568.58
Anti-Cancer Gineenosides	(2) 93.395		289,569.00	140,076.09
Transforming Growth Factor Action	(2) 93.396		373,152.30	285,025.52
Development of Dynamic Isoelectric Focusing	(2) 93.396		244,373.00	106,540.68
NUDR: A Potential Tumor Suppressor	(2) 93.396		1,170,300.00	44,369.98
Tumor Suppressor Activities	(2) 93.396		109,633.00	7,197.66
Tumor Suppressor Activities	(2) 93.396		109,633.00	1,190.24
Head Start	(3) 93.600		35,006.00	1,487.51
Head Start	(3) 93.600		3,014,784.00	105,612.66
Head Start	(3) 93.600		3,223,681.00	2,988,652.86
Head Start	(3) 93.600		35,006.00	35,199.09
Dispersion in Micellar Electrokinetic	(2) 93.821		101,422.00	(2,135.92)
Med Prep/Partnership Program	(2) 93.822		410,693.00	72,319.51
Cerebrovascular Innervation	(2) 93.837		1,037,820.00	109,060.42
Vanilloid Receptors	(2) 93.847		766,151.00	140,325.05
Understanding Chemokine Synergism	(2) 93.847		214,500.00	144,527.23
Effects of Vitamin B3	(2) 93.853		291,370.00	102,077.79
Synaptic vs Nonsynaptic AMPA Receptors	(2) 93.853		696,800.00	9,208.48
Endogenous Activators of Vanilloid	(2) 93.853		782,050.00	3,501.01
Neuroprotection in Parkinson-Burns	(2) 93.853		285,966.00	41,367.87
Murine Sleep During Infections	(2) 93.853		903,509.00	384,038.80
Recovery of Function and Vagus Nerve Stimulation	(2) 93.854		1,103,512.00	136,800.57
ADP Ribosylation	(2) 93.855		427,011.12	(4,970.28)
Gryonidine Receptor Channels	(2) 93.859		252,875.00	160,517.97
Chromatin Repression	(2) 93.859		806,711.00	203,686.71
RNA Splicing in Archea	(2) 93.859		216,750.00	48,622.90
LH Receptors in Mice	(2) 93.864		598,775.00	96,252.28

SOUTHERN ILLINOIS UNIVERSITY, CARBONDALE
 SCHEDULE OF FEDERAL AWARDS
 For the year ended June 30, 2007

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA/Grant/ Contract Number	Flow-Thru Grantor's Number	Program or Award Amount	Disbursements/ Expenditures
Molecular Regulation and Role of Placenta	(2) 93.865		222,530.00	184,862.98
Working Memory and Brain Morphology	(2) 93.865		141,320.00	68,292.17
Prolactin Feedback	(2) 93.865		676,499.00	386,215.08
Conceptus-Dependent Effects on the Endometrium	(2) 93.865		628,642.00	225,616.13
Opioid-Dopamine Interactions	(2) 93.865		759,631.00	295,801.01
Preventing Noise Induced Hearing Loss	(2) 93.866		118,210.00	(309.24)
Interaction of Caloric Restriction	(2) 93.866		394,608.15	213,598.05
Interaction of Caloric Restriction	(2) 93.866			406.00
Symposium on Aging	93.866		10,400.00	10,062.00
Interaction of Caloric Restriction	(2) 93.866		1,251,786.39	121,060.20
Age Dependent Response of Neurons	(2) 93.866		1,491,451.00	262,910.64
Auditory Plasticity in the Aged Mouse	(2) 93.866		126,378.00	5,641.24
Aging and Eye	(2) 93.866		177,735.00	42,559.24
FCM Residency Training in Primary Care	93.884		150,747.26	(3,906.11)
Project YES	93.910		434,383.00	164,421.26
Illinois Delta Network	93.912		819,882.00	7,715.14
Illinois Delta Network	93.912		1,180,464.00	754,478.37
Regional Telehealth Project	93.912		1,687,680.00	(19.72)
Rural Health Clinical and Preventive Outreach	93.912		582,000.00	(373.20)
			44,467,671.16	11,156,683.47
Financial Assistance:				
Scholarships for Disadvantaged Students	(1) 93.925		100,493.00	100,293.00
			100,493.00	100,293.00
Flow-Thru Grants and Contracts:				
<i>Fluid Measurement Technologies:</i>				
Fluid Measurement Technologies	(2) 93. Unknown	NA	255,040.00	64,360.96
<i>Illinois Department of Public Health:</i>				
Alzheimer's Disease Demonstration	93.051	5300390	20,090.00	3,676.78
Alzheimer Demonstration Grant	93.051	73280011	22,090.00	17,682.46
Live Free-Tobacco Free	93.130	63281113	305,000.00	(4,682.15)
Education and Training of PHLS	93.283	77001001	357,940.00	102,364.02
Illinois Breast and Cervical	93.283	66100003	13,400.00	11,189.66
Healthy Smiles/Healthy Growth	93.283	43480578	14,000.00	(4,389.68)
Live Free-Tobacco Free	93.283	73281113	210,000.00	210,056.33

SOUTHERN ILLINOIS UNIVERSITY, CARBONDALE
SCHEDULE OF FEDERAL AWARDS

For the year ended June 30, 2007

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA/Grant/ Contract Number	Flow-Thru Grantor's Number	Program or Award Amount	Disbursements/ Expenditures
Illinois Breast and Cervical	93.283	7610003	13,400.00	6,542.16
Downstate Illinois Care Consortium	93.917	NA	109,797.00	24.36
Downstate Illinois Care Consortium	93.917	92G-31102	241,011.00	(737.60)
Downstate Illinois Care Consortium	93.917	93G41284	295,774.00	444.92
Downstate Illinois Care Consortium	93.917	94C41407	556,852.00	1,886.51
Downstate Illinois Care Consortium	93.917	95C41498	556,852.00	268.32
Downstate Illinois Care Consortium	93.917	657800 43	556,852.00	(509.89)
Downstate Illinois Care Consortium	93.917	75780057	526,652.00	(545.45)
Downstate Illinois Care Consortium	93.917	95780-431	748,354.00	(831.17)
HIV Patient Insurance Program	93.917	95780-481	737,449.00	(3,339.98)
CHIC	93.917	5780581	600,000.00	3,339.98
Downstate Illinois Care Consortium	93.917	5780560	748,354.00	1,099.90
Downstate Illinois Care Consortium	93.917	15780603	748,354.00	(3,166.94)
Downstate Illinois Care Consortium	93.917	25780498	785,772.00	(311.44)
Downstate Illinois Care Consortium	93.917	35780479	737,327.99	2,312.40
Downstate Illinois Care Consortium	93.917	45780551	679,379.00	557.63
CHIC	93.917	55780409	750,000.00	(1,014.58)
Downstate Illinois Care Consortium	93.917	55780363	786,682.00	(1,970.32)
Downstate Illinois Care Consortium	93.917	65780417	839,463.30	635,008.95
Downstate Illinois Care Consortium	93.917	75780925	839,114.00	160,369.45
Illinois Breast and Cervical	93.919	56100007	20,000.00	4,263.92
Dental Mouthguard Grant Program	93.994	63481115	1,000.00	503.70
Dental Sealant Grant Program	93.994	63481115	1,250.00	(459.54)
Dental Sealant Program	93.994	73480184	1,500.00	2,621.85
University of Texas:				
Using Batterer Psychological Profiles	93.136	IR49CE000606-01/0005051A	65,723.00	26,218.11
Illinois Department of Human Services:				
Illinois Developmental Disabilities Telehealth	93.211	44A7001141	37,500.00	6,124.58
Telehealth Networks	93.211	44A7001141	229,903.00	90,653.84
IWA Southern 7 Project	93.558	21X526200	248,000.00	(26.39)
Adoption Child Welfare Program	93.658	1123549027	300,033.22	202,313.50
Project 12-Ways	93.667	21X3DF2132	638,935.00	3,695.50
Project 12-Ways	93.667	10C6001651	678,935.00	(2,950.59)
Project 12-Ways	93.667	10C6001651	638,935.00	602,846.89
Employability Development	93.667	106001646	55,756.00	7.66
Employability Development	93.667	10C6001651	55,477.00	57,397.16
Mobile Clinic Planning Grant	93.994	10C5001651	100,000.00	(1,244.85)
Mobile School Health Center	93.994	10C6001651	120,000.00	119,995.39

SOUTHERN ILLINOIS UNIVERSITY, CARBONDALE
SCHEDULE OF FEDERAL AWARDS

For the year ended June 30, 2007

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA/Grant/ Contract Number	Flow-Thru Grantor's Number	Program or Award Amount	Disbursements/ Expenditures
<i>Illinois Department of Children and Family Services:</i>				
Southern Illinois Methamphetamine Project	(2)		171,500.00	63,999.79
CMRN-St Germain	93.218	0558609017		
Foster Parent Training	93.643	0457439027	288,400.00	299,841.66
Foster Parent Training	93.658	2198269019	337,209.00	(683.78)
Foster Parent Training	93.658	2198269011	297,396.00	168.19
Foster Parent Training	93.658	2198269012	305,240.00	(139.15)
Foster Parent Training	93.658	2198269013	330,097.00	132.04
Foster Parent Training	93.658	2198269014	255,240.00	(189.15)
Foster Parent Training	93.658	2198269015	164,544.80	2.20
Foster Parent Training	93.658	2198269016	182,657.62	338.22
Foster Parent Training	93.658	2198269017	86,932.81	78,846.63
CMRN-St Germain	93.917	977369015	265,548.00	1.42
<i>Illinois Critical Access Hospital Network:</i>				
Rural EMS Analysis	(2)	1000A	10,000.00	449.11
<i>University of Nebraska:</i>				
Prenatal Tobacco Exposure	(2)	24-1201-0008-002	117,400.00	645.00
Duke University Medical Center:				
American College of Surgeons Oncology Group	(2)	7U10CA76001-4/7U10CA86004-02	165,500.00	1,899.88
<i>National Childhood Cancer Foundation:</i>				
Children's Oncology Group Chair's Grant	(2)	11417	61,408.00	11,798.31
NCCF Clinical Trial	(2)	98543-1022	27,150.00	60.51
<i>American College of Surgeons Oncology Group:</i>				
ACOSOG Z0360	(2)	478	8,000.00	676.72
<i>Illinois State Board of Education:</i>				
CTEI CTE Curriculum Instruction	(2)	06-3220	150,000.00	18,664.56
<i>Egyptian Area Agency on Aging:</i>				
Legal Services to the Elderly	93.633	#02508-ID#089	59,320.00	2,709.18
Legal Services to the Elderly	93.633	NA	53,363.00	5,891.55
Legal Services to Older Persons	93.633	4508	55,902.00	202.78
Legal Services to Older Persons	93.633	NA	49,114.00	2,122.09
Legal Services to Older Persons	93.633	NA	52,480.00	41,605.60
<i>Illinois Department of Public Aid:</i>				
Inhibition of INOS Expression	(2)	NA	51,027.00	(5.71)
Vitamin E Analogue in Breast Cancer	(2)	NA	25,000.00	1,214.40
D-Methionine Protection	(2)	NA	50,000.00	21,140.78
Nuclear Factor Kappa B	(2)	NA	44,137.00	(11,157.82)
Genetically-Based Epileptogenic Mechanisms	(2)	NA	39,886.00	977.61

SOUTHERN ILLINOIS UNIVERSITY, CARBONDALE
SCHEDULE OF FEDERAL AWARDS

For the year ended June 30, 2007

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA/Grant/ Contract Number	Flow-Thru Grantor's Number	Program or Award Amount	Disbursements/ Expenditures
Fatty Acid Synthase as Target for Cancer	(2) 93.778	NA	56,192.00	(1,356.36)
ER-Mediated Gene Expression	(2) 93.778	NA	49,952.00	(405.88)
Apolipoprotein E Genotype in Children	(2) 93.778	NA	9,827.00	61.54
Molecular Regulation and Role of Placenta	(2) 93.778	NA	50,000.00	(172.73)
Does GH Accelerate Aging?	(2) 93.778	NA	50,000.00	(255.37)
Noctceptors in Diabetic Neuropathy	(2) 93.778	DK03015	30,000.00	(289.17)
Mechanisms of Action of Estrogen	(2) 93.778	PA03053	35,000.00	42.60
Evolution of Dnase	(2) 93.778	E2003-31	58,500.00	356.77
Weight Loss on Bronchial	(2) 93.778	NA	25,000.00	296.00
Integrative Neurology	(2) 93.778	E2004-28	72,000.00	24,315.56
Nature of the Stria	(2) 93.778	NA	50,000.00	0.28
EAM Cancer Institute	(2) 93.778	NA	2,104,665.00	1,329,148.30
<i>University of California-San Francisco:</i>				
Bacterial SIt and Innate Immunity	(2) 93.856	NCIRE2005-927-A	340,718.00	211,750.64
<i>Children's Hospital Medical Center:</i>				
Effects of Microbicides	(2) 93.856	2 P01 A137940	231,887.50	(1,884.55)
<i>Chicago Women's Interagency:</i>				
Chicago Interagency Women's HIV Study	(2) 93.856	3U01AI034993-12	89,998.00	4,240.60
<i>Mayo Clinic Foundation:</i>				
Smart Study	(2) 93.856	U01-A146362.01	22,087.00	5,578.64
<i>University of Iowa:</i>				
Global Network for Research	(2) 93.865	4000528916	49,221.00	(187.70)
<i>Research Foundation for Mental Hygiene, Inc.:</i>				
Vitamin E in Aging Persons	(2) 93.866	002458	151,320.00	29,931.24
<i>California Pacific Medical Center:</i>				
Insulin Signaling Gene Expression	(2) 93.866	2803204-S018	804,772.00	304,909.71
<i>University of Illinois:</i>				
Characteristics of Multidrug Resistance	(2) 93.395	494235E65061	26,792.44	11,265.44
Engineering Form and Function	(2) 93.853	2005-02052-01	168,300.00	126,160.80
			24,428,630.68	4,896,369.30
			68,996,794.84	16,153,345.77
Total U.S. Department of Health and Human Services			\$ 205,027,836.65	\$ 49,066,002.23
TOTAL FEDERAL ASSISTANCE				

STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended June 30, 2007

	Federal CFDA/Grant		Flow-Thru		Award Amount	FY07 Expenditures
	Contract Number	Grant Number	Contract Number	Grantor's Number		
U.S. Department of Education						
Direct Grants and Contracts:						
Upward Bound EC 03/08-USDE	4	84.047	P047A030483		\$ 2,898,142.00	\$ 530,108.20
Upward Bound Math & Science 03/08-USDE	4	84.047	PC47M030192		1,022,972.00	257,248.41
Upward Bound-BEV 03/08-USDE	4	84.047	PC47A030225		1,492,160.00	302,127.53
Educational Talent Search 03/07-USDE	4	84.044	P044A030172/P044A070125		1,001,044.00	235,832.37
Talent Search-CM 06/10-USDE	4	84.044	PC44A060116/		220,000.00	171,770.49
					6,634,318.00	1,497,087.00
Financial Assistance:						
Supplemental Education Opportunity Grant FY06	1	84.007	P007A051286		427,426.00	31,400.00
Pell Grant Program - FY 07	1	84.063	P063P060116		6,590,287.07	6,753,309.73
Supplemental Education Opportunity Grant FY07	1	84.007	P007A061286		427,426.00	442,362.50
Federal Work Study Program 2006	1	84.033	P033A051286		778,651.00	79,269.89
Federal Work Study Program 2007	1	84.033	P033A061286		784,836.00	243,675.78
National "SMART Grant	1	84.376	P376S060116		202,138.00	144,000.00
Academic Competitiveness Grant	1	84.375	P375A060116		172,767.00	173,677.00
					9,383,531.07	7,867,694.90
Flow-Thru Grants and Contracts:						
Illinois Community College Board						
SIPDC Professional Development Ctr 06/07		84.002	AEL07005		327,972.00	322,271.12
Index of Need FY07		84.002	AEL07001		29,500.00	27,211.20
					357,472.00	349,482.32
Illinois Board of Higher Education						
FY06/07 Hands on Chemistry-IBHE		84.367	N/A		73,000.00	61,541.85
FY06/07 Improving Middle School Science-IBHE		84.367	N/A		73,000.00	70,648.27
Hands on Chemistry - IBHE - 07/08		84.367	N/A		202,260.00	53,604.23
					348,260.00	185,794.35
Higher Education Center of St. Louis						
Educational Opportunity Center 05/06-HEC	4	84.066	N/A		156,283.00	31,235.07
Educational Opportunity Center 06/07-HEC	4	84.066	N/A		171,472.00	121,843.98
					327,755.00	153,079.05

STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended June 30, 2007

	Federal CFDA/Grant		Flow-Thru Grantor's Number	Award Amount	FY07 Expenditures
	Contract Number				
Illinois State Board of Education					
Mathematics and Science Leadership Initiative-MASLI-ISBE	84.366	054936madison	cty012005	231,912.00	12,366.57
Reforming Educational Systems to Support Early Intervening Services and Responses-to-Intervention	2 84.027	IDEA4631RC		1,124,810.00	361,093.49
				1,356,722.00	373,460.06
Madison County ROE/ISBE					
Mathematics and Science Leadership Initiative-MASLI/MCROE/ISBE	84.366	N/A		280,010.00	114,903.09
				280,010.00	114,903.09
				18,688,068.07	10,541,500.77
TOTAL U.S. DEPARTMENT OF EDUCATION					
U.S. Department of Health and Human Services					
Direct Grants and Contracts:					
Head Start Basic Operating-05/06-DHHS	3 93.600	05CH5226/23		8,806,272.00	23,104.46
St. Clair Early Head Start T/TA-05/06-DHHS	3 93.600	05CH5228/23		32,140.00	3,614.87
St. Clair Head Start-Basic Op 06/07-DHHS	3 93.600	05CH522824		8,648,107.00	6,889,780.45
St. Clair Head Start T/TA-06/07-DHHS	3 93.600	05CH522824		107,421.00	86,610.19
St. Clair Early Head Start-Basic Op 06/07-DHHS	3 93.600	05CH522824		1,285,464.00	994,231.74
St. Clair Early Head Start-T/TA 06/07-DHHS	3 93.600	05CH522824		32,461.00	25,470.32
Nurse Anesthetist Traineeship 06/07-HRSA	93.124	A22HP07388-01-00		24,690.00	24,690.00
St. Clair Head Start 07/08 (Base Grant)-DHHS	3 93.600	05CH5228/25		6,712,232.00	1,462,228.63
Head Start Training and Technical Assistance 07/08-DHHS(T&TA)	3 93.600	05CH5228/25		107,421.00	34,054.77
Early Head Start 07/08 (Base Grant)-DHHS	3 93.600	05CH5228/25		1,304,746.00	240,218.42
Early Head Start Training and Technical Assistance-DHHS (T&TA)	3 93.600	05CH5228/25		32,461.00	4,169.40
Evolution of L1sw Retrotransposons-NIH	2 93.390	1 R15 GM065846-01		125,742.00	11,436.24
				27,219,157.00	9,799,609.49

U.S. Department of Health and Human Services (cont'd.)

STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended June 30, 2007

		Federal CFDA/Grant Contract Number	Flow-Thru Grantor's Number	Award Amount	FY07 Expenditures
Financial Assistance					
Scholarship for Disadvantaged Students (SDS) Nursing '2007	1	93.925	T08HP04714-02-00	52,157.00	51,117.00
Scholarship for Disadvantaged Students (SDS) Nursing '2006	1	93.925	T08HP04714-01-00	72,874.00	10,410.00
				125,031.00	61,527.00
Flow-Thru Grants & Contracts					
Illinois Department of Children and Family Services					
DCFS Training Services 05/06 -DCFS		93.658		194,021.00	8,478.69
DCFS Training Services 06/07-IDCFS		93.658	1229769017	182,877.42	166,751.72
Project Success FY06/07		93.667	Provider#075226	239,382.00	193,944.22
				616,280.42	369,174.63
Illinois Department of Public Health					
Vision and Hearing Grant FY06-IDPH		93.994	8724823044001300-DHHS	4,500.00	1,891.08
Heart Smart for Women-IDPH		93.290	001-48260-1900-0100/001-48260-440-0100	30,000.00	269.08
Asthma Community Collaborative Implementation Grant-IDPH		93.293	63283021	20,000.00	19,924.09
Vision and Hearing Grant FY07-IDPH		93.994	73780478	4,500.00	4,500.00
06-07-Asthma Community Collaborative-IDPH		93.293	73283071	20,000.00	13,403.39
				79,000.00	39,987.64
LEWIS & CLARK COMMUNITY COLLEGE- DHHS					
A Nurse Managed Clinic in Rural Illinois		93.358	06-0-4020450-5302000000	19,380.00	17,945.00
				19,380.00	17,945.00
Southern Illinois University Carbondale					
Live Free Tobacco Free		92.283	23086-7603Z	35,500.00	401.61
				35,500.00	401.61

U.S. Department of Health and Human Services (cont'd.)

University of Tennessee

STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY EDWARDSVILLE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended June 30, 2007

	Federal CFDA/Grant		Flow-Thru		Award Amount	FY07 Expenditures
	Contract Number	Grant Number	Contract Number	Grantor's Number		
PAH/Metal Exposure and Effects Assessment	2	1 R15 ES013129-01	93.115		52,000.00	34,330.87
TOTAL U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES						
National Science Foundation						
Direct Grants and Contracts:						
Spectroscopy of Metal-Containing Diatomic Radicals	2	CHE-0213363	47.049		175,290.00	42,848.00
Fluorinated Building Blocks-NSF-CFDA47.049	2	CHE-0345776	47.049		176,000.00	32,499.85
NUE: Nanoscale Science and Engineering-NSF	2	DMR-0407096	47.049		100,000.00	642.16
Optimal Control Mathematical Models for Cancer-NSF	2	DMS-0408827	47.049		102,015.00	31,016.41
Collaborative Project Gemini XRD-NSF	2	DUE-0410642	47.076		106,347.00	13,217.17
GS/RES Effect of Robotics Programs/NSF	2	HRD-0522400	47.076		352,586.00	91,315.85
Collaborative Research: Pediatric Vaccine-NSF	2	DML-0456945	47.041		111,808.00	24,713.15
RUI: The Metal Alkyne Interaction-NSF	2	CHE-0514745	47.049		214,000.00	60,195.22
5th Conference on Function Spaces-NSF	2	DMS-0535770	47.049		20,000.00	70.74
Determinants of Molecular Recognition-NSF	2	MCB-0606700	47.074		101,349.00	48,233.59
Assay Development for a Biosensor-NSF	2	BEC-0538739	47.041		409,295.00	197,221.63
Biosolids on Agricultural Land-NSF	2	CBET/BES-0553322	47.041		123,350.00	15,368.47
Development of a Pulse Shape-CMOS ASIC-NSF	2	PHY-0618996	47.049		192,754.00	52,711.19
Spectroscopy of Pd and Pt Catalytic Mimetics-NSF	2	CHE-0612931	47.049		168,740.00	10,413.81
Collaborative Project Gemini SPM	2	DUE-0633186	47.076		74,975.00	4,272.83
Flow-Thru Grants and Contracts:						
Chicago State University					2,428,509.00	624,740.07
Phase III: Increasing Minority Scientist Pool-CSU/NSF			47.076	HRD-0413000	60,500.00	49,473.51
Increasing the Minority Scientist Pool Phase III-Year 3			47.076	HRD-0413000	22,000.00	3,600.00
National Science Foundation (cont.)						
University of Illinois					82,500.00	53,073.51
Undergraduate Research Assistant-MAEC/NSF	2	EEC-9701785	47.041		10,000.00	3,181.55
Virtual Building Retrofit Demonstrations	2	EEC-9701785/CMS-9701785	47.041		116,987.00	6,809.05

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended June 30, 2007

	Federal CFDA/Grant Contract Number	Flow-Thru Grantor's Number	Award Amount	FY 07 Expenditures
University of Miami Functional Genomics-Univ Miami/NSF	2 47-074	OCE-0308777	126,987.00 210,124.00	9,990.60 33,036.32
University of Iowa Using Cognitive Load Theory to Design and Assess Questions	47-076	W000061078/DUE-0618600/100557945	61,476.00	33,036.32 7,415.72
TOTAL NATIONAL SCIENCE FOUNDATION				
U.S. Environmental Protection Agency			61,476.00	7,415.72
Direct Grants and Contracts:				
Acute and Developmental Toxicity of Metal Oxide Nanoparticles in Fish and Frogs-E	2 66-509	RD-83284201-0	375,000.00	142,663.71
Optimizing Green Roof Technologies in the Midwest-USEPA	2 66-516		10,000.00	5,996.50
University of Illinois MTAC for Small Water Systems-U of I/ US EPA	2 66-424	A7415	385,000.00 91,500.00	148,660.21 140.63
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY				
			476,500.00	148,800.84

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	Federal CFDA/Grant Contract Number	Flow-Thru Grantor's Number	Award Amount	FY07 Expenditures
U.S. Department of Defense				
Direct Grants and Contracts:				
Faunal Survey of Lake Wappapello-USACE	2	12.100	144,000.00	2,625.54
Flora of Lake Wappapello-USACE	2	12.100	36,000.00	2,959.79
Spatially Explicit Assessments of Genetic Biodiversity and Dispersal in Gopher Tortoises and Gopher Frogs for Evaluation of Habitat Fragmentation of DoD Sites	2	12.300	100,000.00	58,135.15
			280,000.00	63,720.48
			280,000.00	63,720.48
TOTAL DEPARTMENT OF DEFENSE				
U.S. Department of Agriculture				
Direct Grants and Contracts:				
ARS/Ethanol Research Agreement-USDA	2	10.001	1,317,604.24	657,949.73
			1,317,604.24	657,949.73
Flow-Thru Grants and Contracts"				
Illinois State Board of Education				
TRIO Food Program	10.558	41-057-029P-00	-	16,033.20
Head Start - Food Service-ISBE	10.558	41-057-029P-00	-	324,033.28
Project Success-Food Service - ISBE	10.558	41-057-029P-00	-	28,532.56
ECC Food Program - ISBE	10.558	41-057-029P-00	-	13,454.44
PALS - Food Service - ISBE	10.558	41-057-029P-00	-	2,592.85
School Lunch 99/07	10.558	41-057-029P-00	-	25,735.67
			-	410,402.00
U.S. Department of Agriculture (cont.)				
University of Missouri Columbia				
Illinois Missouri Biotech Alliance	2	10.200	32,058.00	13,652.07
			32,058.00	13,652.07
			1,349,662.24	1,062,003.80
TOTAL U.S. DEPARTMENT OF AGRICULTURE				

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For the year ended June 30, 2007

	Federal CFDA/Grant Contract Number	Flow-Thru Grantor's Number	Award Amount	FY07 Expenditures
U.S. Department of the Interior				
Flow-Thru Grants and Contracts:				
Illinois Department of Natural Resources				
Mine Subsidence Project Aide	15.252	N/A	-	7,696.40
Subsidence Service Agreement 06/07-IDNDR	15.252	N/A	2,000.00	1,114.05
Field Study Boltonia Decurrens-Meredosia-IDNDR	15.231	N/A	20,000.00	679.29
Subsidence Monitoring Response Team 05/06-IDNDR	15.252	AML-GSwA-XX-XX	92,703.00	6,331.30
Subsidence Monitoring Response Team 06/07	15.252	AML-GSwA-0600D	98,714.00	87,855.43
Mine Map Preservation 01/07	15.252	AML-GSwA-0100E	1,249,269.64	249,264.15
			1,462,686.64	352,940.62
Kansas State University				
Ecotoxicity of Neotropical Shorebirds-KSU	15.608	KS-N11A	10,000.00	4,986.33
			10,000.00	4,986.33
TOTAL U.S. DEPARTMENT OF THE INTERIOR				
Corporation for National and Community Service				
Flow-Thru Grants and Contracts:				
Illinois Department of Human Services				
AmeriCorps ESL 04/07-IDHS	94.006	411C4825000/411C4825153	363,888.40	151,390.85
AmeriCorps ESL 2006/2009-IDHS-CNS	94.006	11G7803000/11G7821000	332,247.66	568,907.25
			696,136.06	720,298.10
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				
			696,136.06	720,298.10

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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	Federal CFDA/Grant Contract Number	Flow-Thru Grantor's Number	Award Amount	FY07 Expenditures
U.S. Small Business Administration				
Flow-Thru Grants and Contracts:				
Illinois Dept. of Commerce and Community Affairs				
SWI Small Business Development Ctr Network FY06-IDCEO	59.037	06-801126	185,000.00	5,963.66
SW Illinois Entrepreneurship Center-IDCEO 05/06	59.037	06-051103	150,000.00	10,971.40
Entrepreneurship Center FY07	59.037	07-051103	150,000.00	140,748.20
Illinois Small Business Entrepreneurship Network FY07	59.037	07-801126	185,000.00	181,198.40
			670,000.00	338,881.66
TOTAL U.S. SMALL BUSINESS ADMINISTRATION				
U.S. Department of Housing and Urban Development				
Direct Grants and Contracts:				
HUD Work Study CDWSP 04-06	14.218	CDWS-L-04-117	90,000.00	8,256.67
Flow-Thru Grants and Contracts:				
Community Development Block Grant			90,000.00	8,256.67
Summer Youth Arts Program-CDBG	14.218		7,500.00	7,500.00
			7,500.00	7,500.00
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
U.S. Postal Service				
Direct Grants and Contracts:				
S.I.U. Branch Post Office	287140-90-P-0079		-	4,724.36
			-	4,724.36
TOTAL U.S. POSTAL SERVICE				

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For the year ended June 30, 2007

	Federal CFDA/Grant Contract Number	Flow-Thru Grantor's Number	Award Amount	FY'07 Expenditures
Endowment for the Arts and Humanities				
Direct Grants and Contracts:				
Documenting Edo North Languages-NEH	2	47.075	PD-50004-06	174,999.00
				22,951.65
Flow-Thru Grants and Contracts:				
Illinois Arts Council				174,999.00
Youth Arts FY06-IAC	45.024		FY06-0334,PIE/MUL	9,045.46
Summer Showbiz FY06-IAC	45.024		FY06-0115	2,545.42
Illinois Public Broadcasting-IAC 05/07	45.024			24,150.19
Summer Showbiz 2007-IAC	45.024		FY07-0161,OPG/THE	6,282.73
Arts and Issues 2006-07-IAC	45.024		FY07-0836	7,930.00
Youth Arts Program 06/07-IAC	45.024		FY07-0462	9,722.29
WSIE Illinois Public Broadcasting 06/07	45.024		AG2479891	14,315.80
Summer Youth in the Arts FY06	45.024		FY06-1962,YOUTH	1,300.00
				145,596.00
Illinois State Library				75,291.89
Putting Digital Library Resources in the Hands of Nursing Students-ISL	45.310		0101202628-LSTA	1,278.76
VISUAL: Video and Audio Enhanced Interactive Instruction Sessions				
Utilizing Appropriate Digital Library Resources-ISL	45.310		470-35010-4900-00-00(2320)-LSTA	70,439.92
				176,748.00
				71,718.68
TOTAL NATIONAL ENDOWMENT FOR THE ARTS & HUMANITIES				
US Department of Transportation				
Flow-Thru Grants and Contracts:				
Illinois Department of Transportation				497,343.00
Investigation of Select LRFD Design Factors-IDOT	2	20.205	JN004001	250,000.00
				7,608.89
				250,000.00
				7,608.89
TOTAL US DEPARTMENT OF TRANSPORTATION				
				7,608.89

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For the year ended June 30, 2007

		Federal CFDA/Grant Contract Number	Flow-Thru Grantor's Number	Award Amount	FY07 Expenditures
US Department of Commerce					
Direct Grants and Contracts:					
The Creation of an Economic Development Administration at SIUE-USDOC	2	11.303	06-66-05055	475,581.00	189,355.73
TOTAL US DEPARTMENT OF COMMERCE				475,581.00	189,355.73
Library of Congress					
Flow-Thru Grants and Contracts:					
Education and Research Consortium of the Western Carolinas Adventures in the American Mind		LOC	00G-LIB-ND001	1,565,850.00	112,820.21
				1,565,850.00	112,820.21
TOTAL LIBRARY OF CONGRESS				1,565,850.00	112,820.21
US Department of Energy					
Direct Grants and Contracts:					
Enhancement of Selenium	2	DOENERGY	DE-FC02-03ER63621	81,951.00	8,232.89
				81,951.00	8,232.89
Flow-Thru Grants and Contracts:					
National Association of State Energy Officials Utilizing NCERPP to Develop a Predictive Model	2	81.119	DE-FC3603GO13026	633,149.00	556,507.13
				633,149.00	556,507.13
University of Tennessee/BATTELLE-ORNL Oxidative Damage in Gopher Frogs and Gopher Tortoises/UT	2	81.000	4000050854	32,000.00	18,718.91
				32,000.00	18,718.91
TOTAL US DEPARTMENT OF ENERGY				747,100.00	583,456.93

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For the year ended June 30, 2007

CIES-Fulbright	Federal CFDA/Grant Contract Number	Flow-Thru Grantor's Number	Award Amount	FY07 Expenditures
Collaborative Design of English Language and Literature Curriculum-Fulbright	NO CFDA NUMBER ASSIGNED	87480457	18,800.00	5,037.85
Integrating Teaching and Research to Address Environmental Concerns in Nepal-CIES	2 NO CFDA NUMBER ASSIGNED		11,186.00	191.95
TOTAL CIES-FULBRIGHT			29,986.00	5,229.80
Corporation for Public Broadcasting			29,986.00	5,229.80
Flow-Thru Grants and Contracts: Illinois Corporation for Public Broadcasting	CPB		21,402.00	14,664.00
FY07 Radio Community Service Grant			21,402.00	14,664.00
TOTAL CORPORATION FOR PUBLIC BROADCASTING			21,402.00	14,664.00
TOTAL FEDERAL			\$ 58,373,759.43	\$ 25,407,945.87

- 1 Financial Aid
- 2 Research
- 3 Head Start
- 4 TRIO Cluster

STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended June 30, 2007

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Southern Illinois University (the "University") and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

NOTE B - STUDENT LOAN PROGRAMS ADMINISTERED BY THE UNIVERSITY

The University administered the following federal loan programs during the year ended June 30, 2007:

	<u>Carbondale</u>	<u>Edwardsville</u>	<u>Total</u>
Perkins Loan Program CFDA #84.038			
Outstanding balance, July 1, 2006	\$ 15,383,194	\$ 2,084,370	\$ 17,467,564
Additions:			
Interest income	159,617	53,693	213,310
Decrease in provision for notes receivable	126,323	39,535	165,858
Contributions:			
U.S. Government	-	-	-
University - General funds	-	-	-
Total contributions	<u>-</u>	<u>-</u>	<u>-</u>
Total additions	285,940	93,228	379,168
Deductions:			
Loans canceled or written-off, net	209,134	10,048	219,182
Administrative charges	154,069	-	154,069
Increase in provision for notes receivable	-	-	-
Total deductions	<u>363,203</u>	<u>10,048</u>	<u>373,251</u>
Outstanding balance, June 30, 2007	<u>\$ 15,305,931</u>	<u>\$ 2,167,550</u>	<u>\$ 17,473,481</u>

STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended June 30, 2007

NOTE B - STUDENT LOAN PROGRAMS ADMINISTERED BY THE UNIVERSITY
(Continued)

	<u>Carbondale</u>	<u>Edwardsville</u>	<u>Total</u>
Nursing Student Loan Program CFDA #93.364			
Outstanding balance, July 1, 2006	\$ -	\$ (16,260)	\$ (16,260)
Additions:			
Interest income	-	1,017	1,017
Total additions	-	1,017	1,017
Deductions:			
Loans canceled or written off, net	-	(477)	(477)
Refund to grantor	-	-	-
Total deductions	-	(477)	(477)
Outstanding balance, June 30, 2007	<u>\$ -</u>	<u>\$ (14,766)</u>	<u>\$ (14,766)</u>
Health Professionals Loan Program CFDA #93.342			
Outstanding balance, July 1, 2006	\$ 1,520,932	\$ 241,202	\$ 1,762,134
Additions:			
Contributions	-	-	-
Interest income	65,874	1,849	67,723
Decrease in provision for notes receivable	2,885	-	2,885
Other	540	-	540
Total additions	69,299	1,849	71,148
Deductions:			
Loans canceled or written off (net)	-	(8,903)	(8,903)
Refunds to grantor	128,914	-	128,914
Increase in provision for notes receivable	-	-	-
Contractual services - Primary Care Loan	-	-	-
Total deductions	128,914	(8,903)	120,011
Outstanding balance, June 30, 2007	<u>\$ 1,461,317</u>	<u>\$ 251,954</u>	<u>\$ 1,713,271</u>

STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended June 30, 2007

NOTE B - STUDENT LOAN PROGRAMS ADMINISTERED BY THE UNIVERSITY
(Continued)

	<u>Carbondale</u>	<u>Edwardsville</u>	<u>Total</u>
Disadvantaged Student Loan Program			
CFDA #93.342			
Outstanding balance, July 1, 2006	\$ 181,449	\$ 742	\$ 182,191
Additions:			
Interest income	2,167	33	2,200
Other	<u>15</u>	<u>-</u>	<u>15</u>
Total additions	2,182	33	2,215
Deductions:			
Refund to grantor	-	-	-
Increase in provision for notes receivable	4,031	-	4,031
Nonmandatory Transfer-Out	<u>-</u>	<u>-</u>	<u>-</u>
Total deductions	<u>4,031</u>	<u>-</u>	<u>4,031</u>
Outstanding balance, June 30, 2007	<u>\$ 179,600</u>	<u>\$ 775</u>	<u>\$ 180,375</u>

The above deductions include disbursements and expenditures such as loans to students and administrative expenditures.

NOTE C - FEDERAL DIRECT STUDENT LOAN PROGRAM CFDA #84.268:

During the fiscal year ended June 30, 2007, the University processed the following amounts of non-cash federal awards in the form of loans under the Federal Direct Student Loan Program (which includes Stafford Loans, Parents' Loans for Undergraduate Students, and Supplemental Loans for Students):

	<u>Carbondale</u>	<u>Edwardsville</u>	<u>Total</u>
Year ended June 30, 2007	<u>\$ 79,981,149</u>	<u>\$ 43,863,194</u>	<u>\$ 123,844,343</u>

**STATE OF ILLINOIS
SOUTHERN ILLINOIS UNIVERSITY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended June 30, 2007**

NOTE D - MAJOR PROGRAMS

The following federal program expenditures comprise major program expenditures under OMB Circular A-133 for the year ended June 30, 2006. (Major programs are indicated in the Schedule of Expenditures of Federal Awards by (1), (2), (3) or (4)).

	<u>Carbondale</u>	<u>Edwardsville</u>	<u>Total</u>
(1) Student Financial Aid Cluster	\$ 18,096,649	\$ 7,929,222	\$ 26,025,871
(2) Research and Development Cluster	17,614,698	3,111,434	20,726,132
(3) Head Start Program	3,130,952	9,763,483	12,894,435
(4) TRIO Cluster	<u>866,041</u>	<u>1,650,166</u>	<u>2,516,207</u>
 Total major program expenditures	 39,708,340	 22,454,305	 62,162,645
 Other program expenditures	 <u>9,357,662</u>	 <u>2,953,641</u>	 <u>12,311,303</u>
 Total federal expenditures	 <u>\$ 49,066,002</u>	 <u>\$ 25,407,946</u>	 <u>\$ 74,473,948</u>

As part of the Student Financial Aid Program, Southern Illinois University administers loan proceeds under the Perkins Loan Program (as described in Note B) and the Federal Direct Student Loan Program (as described in Note C).

NOTE E - SUBRECIPIENTS

Of the federal expenditures presented in the Schedule of Expenditures of Federal Awards, the University provided federal awards to subrecipients as follows:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
Carbondale:		
Grants for Agricultural Research, Special Research Grants	10.200	\$ 30,519
Grants for Agricultural Research	10.206	20,648
U.S. Department of Commerce	11. Unknown	50,000
U.S. Department of Defense	12.W912HZ04C0023	16,152
U.S. Department of Defense	12. W912HZ04C0024	39,430
U.S. Department of Defense	12. W912HZ04C0025	7,557
U.S. Department of Defense	12. W912HZ04C0026	41,080
U.S. Department of Defense	12. W912HZ04C0028	71,167
U.S. Department of Defense	12. W912HZ04C0031	54,166

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Year ended June 30, 2007

NOTE E - SUBRECIPIENTS (Continued)

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
Wildlife Restoration	15.611	14,428
WIA Adult Program	17.258	49,100
Incentive Grants-WIA	17.267	28,281
Educational Exchange		
Fulbright American Studies Institutes	19.418	42,489
Biological Sciences	47.074	51,555
Social, Behavioral, and Economic Sciences	47.075	69,107
U.S. Department of Energy	81.DE-FC26-98FT40028	14,884
Centers for Disease Control and Prevention-		
Investigations and Technical Assistance	93.283	25,000
Family and Community Violence		
Prevention Program	93.910	130,357
Rural Health Care Services Outreach and		
Rural Health Network Development Prog.	93.912	<u>571,549</u>
 Subrecipients - Carbondale		 <u>\$ 1,327,469</u>

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
Edwardsville:		
Engineering Grants	47.041	\$ 10,965
Education and Human Resources	47.076	63,528
Science to Achieve Results (STAR)	66.509	92,782
Special Education-State Grants	84.027	82,155
Head Start	93.600	350,414
Americorps	94.006	239,561
State Energy Program Special Projects	81.119	<u>64,087</u>
 Subrecipients - Edwardsville		 <u>\$ 903,492</u>

NOTE F - NON-CASH ASSISTANCE AND FEDERAL INSURANCE

During the year ended June 30, 2007, the University received no non-cash assistance, except as disclosed in Note C. Also, there was no federally funded insurance in effect during the year ended June 30, 2007.

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SOUTHERN ILLINOIS UNIVERSITY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year ended June 30, 2007

NOTE G – RATIOS OF FEDERAL EXPENDITURES TO TOTAL UNIVERSITY EXPENDITURES

	<u>Carbondale</u>		<u>Edwardsville</u>		<u>Total</u>	
	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>
Total Federal expenditures	\$ 49,066,002	8.68%	\$ 25,407,946	11.26%	\$ 74,473,948	9.41%
Nonfederal funds*	<u>516,455,152</u>	<u>91.32</u>	<u>200,290,854</u>	<u>88.74</u>	<u>716,746,006</u>	<u>90.59</u>
	<u>\$ 565,521,154</u>	<u>100.00%</u>	<u>\$ 225,698,800</u>	<u>100.00%</u>	<u>\$ 791,219,954</u>	<u>100.00%</u>

* Nonfederal funds are calculated by taking "Total Operating Expenses" for the University on the Statement of Revenues, Expenses, and Changes in Net Assets and deducting the amounts relating to Federal expenditures and the Office of the President and University Wide Services.

Breakout of Major and Nonmajor Programs

	<u>Carbondale</u>		<u>Edwardsville</u>		<u>Total</u>	
	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>	<u>Amount</u>	<u>Percent</u>
Major programs	\$ 39,708,340	80.93%	\$ 22,454,305	88.38%	\$ 62,162,645	83.47%
Nonmajor programs	<u>9,357,662</u>	<u>19.07</u>	<u>2,953,641</u>	<u>11.62</u>	<u>12,311,303</u>	<u>16.53</u>
Total federal expenditures	<u>\$ 49,066,002</u>	<u>100.00%</u>	<u>\$ 25,407,946</u>	<u>100.00%</u>	<u>\$ 74,473,948</u>	<u>100.00%</u>